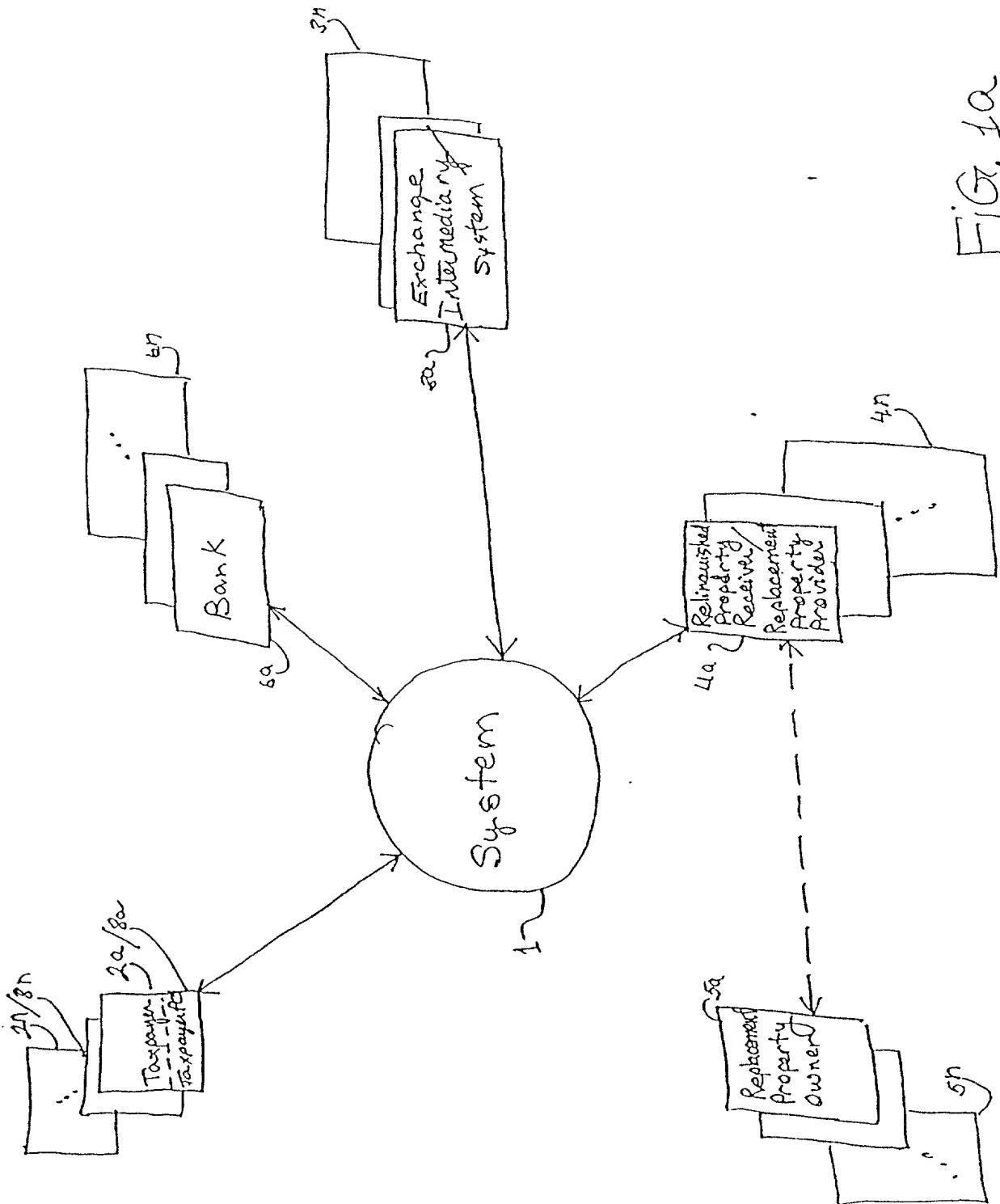


FIG. 1a



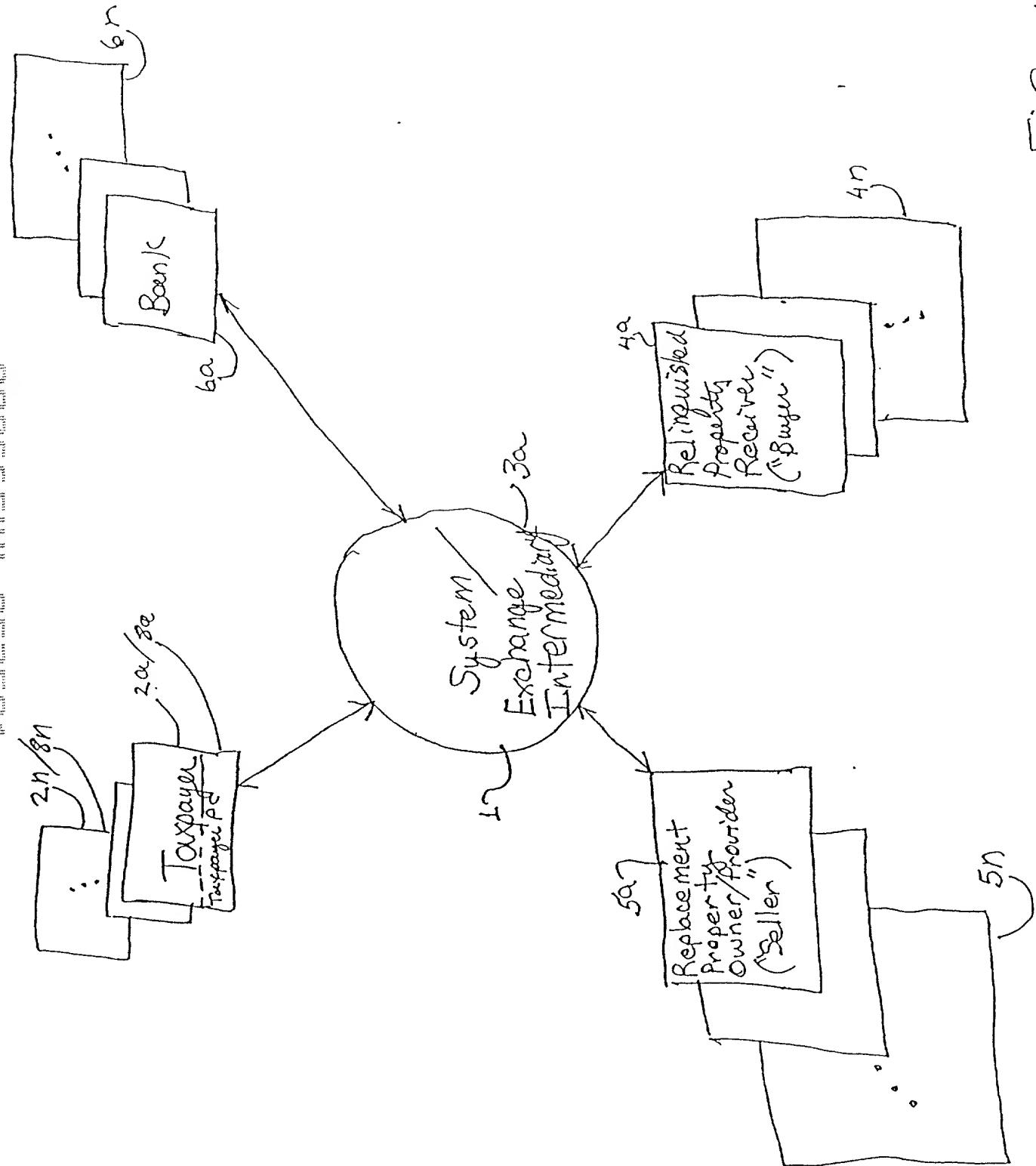


Fig. 1b

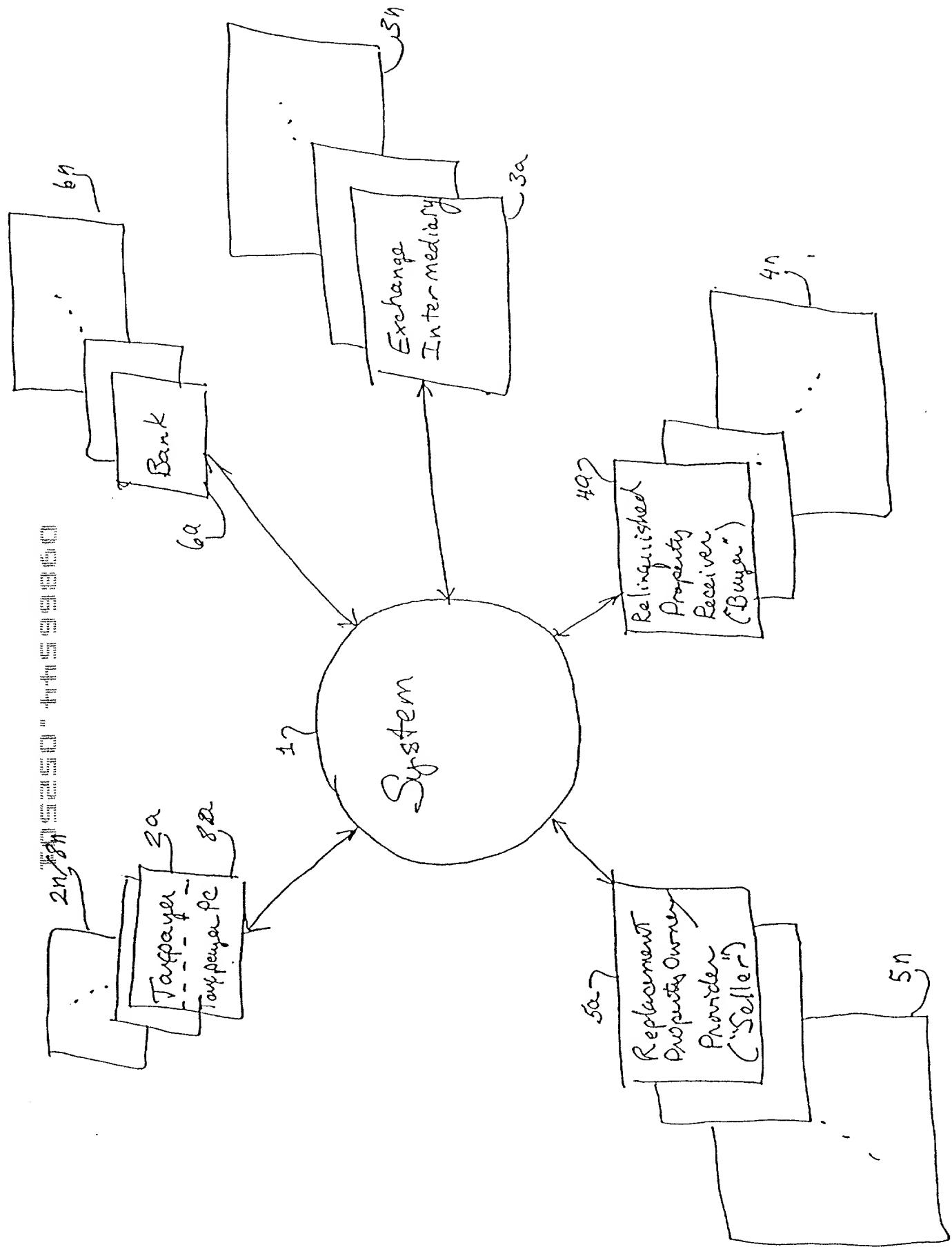


FIG. 1C

FIG. 2

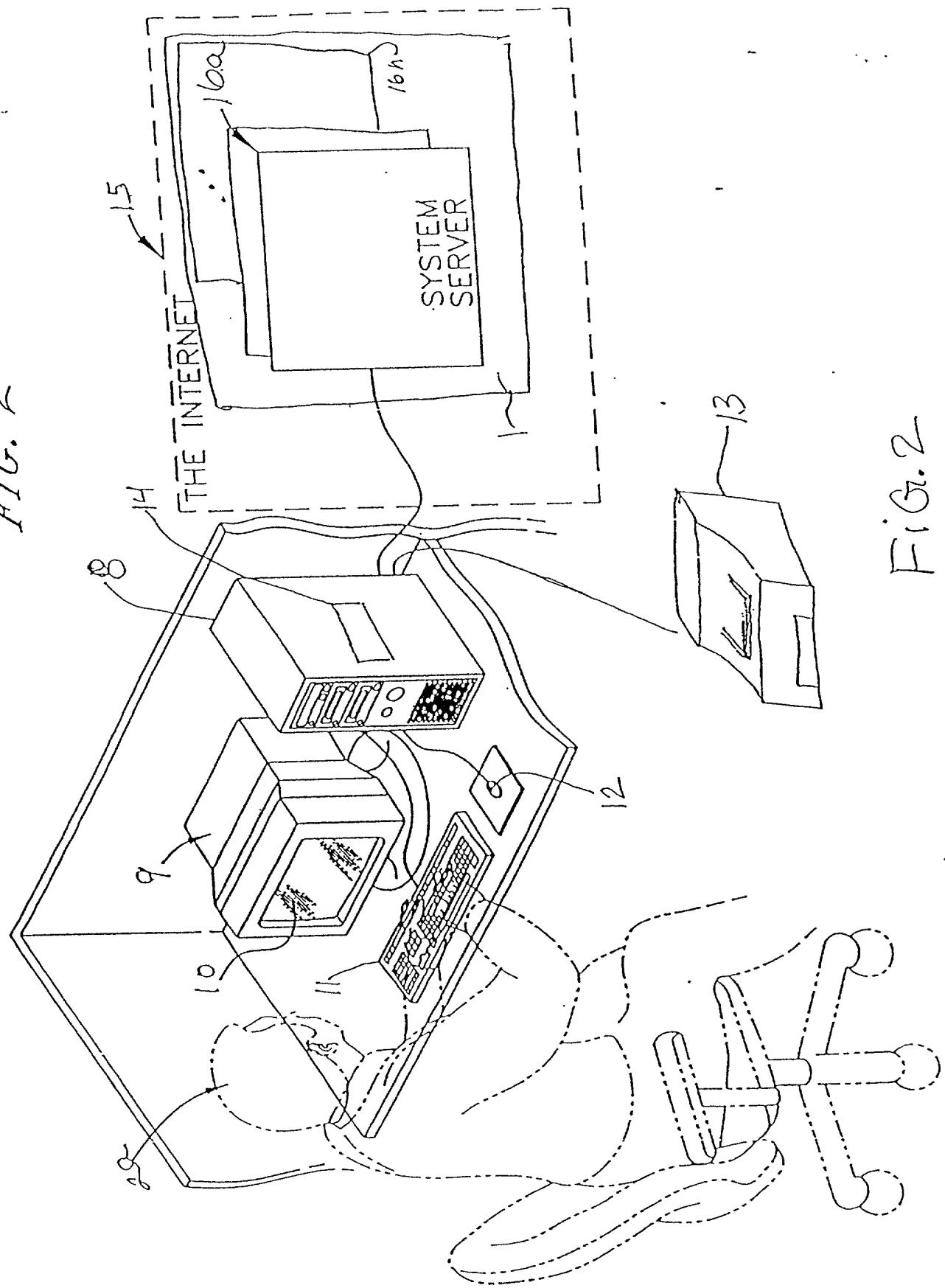
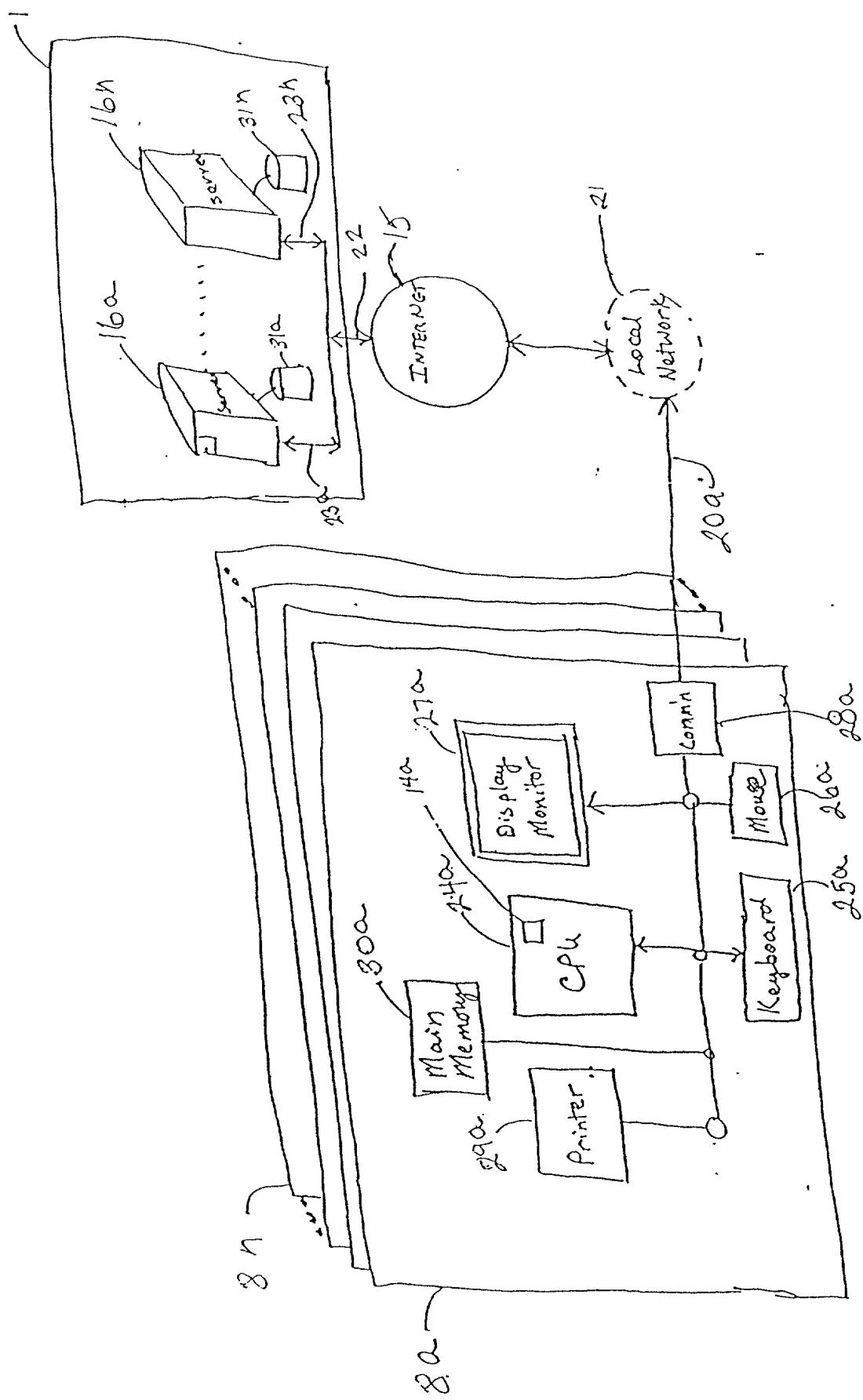


Fig. 2

Fig. 3



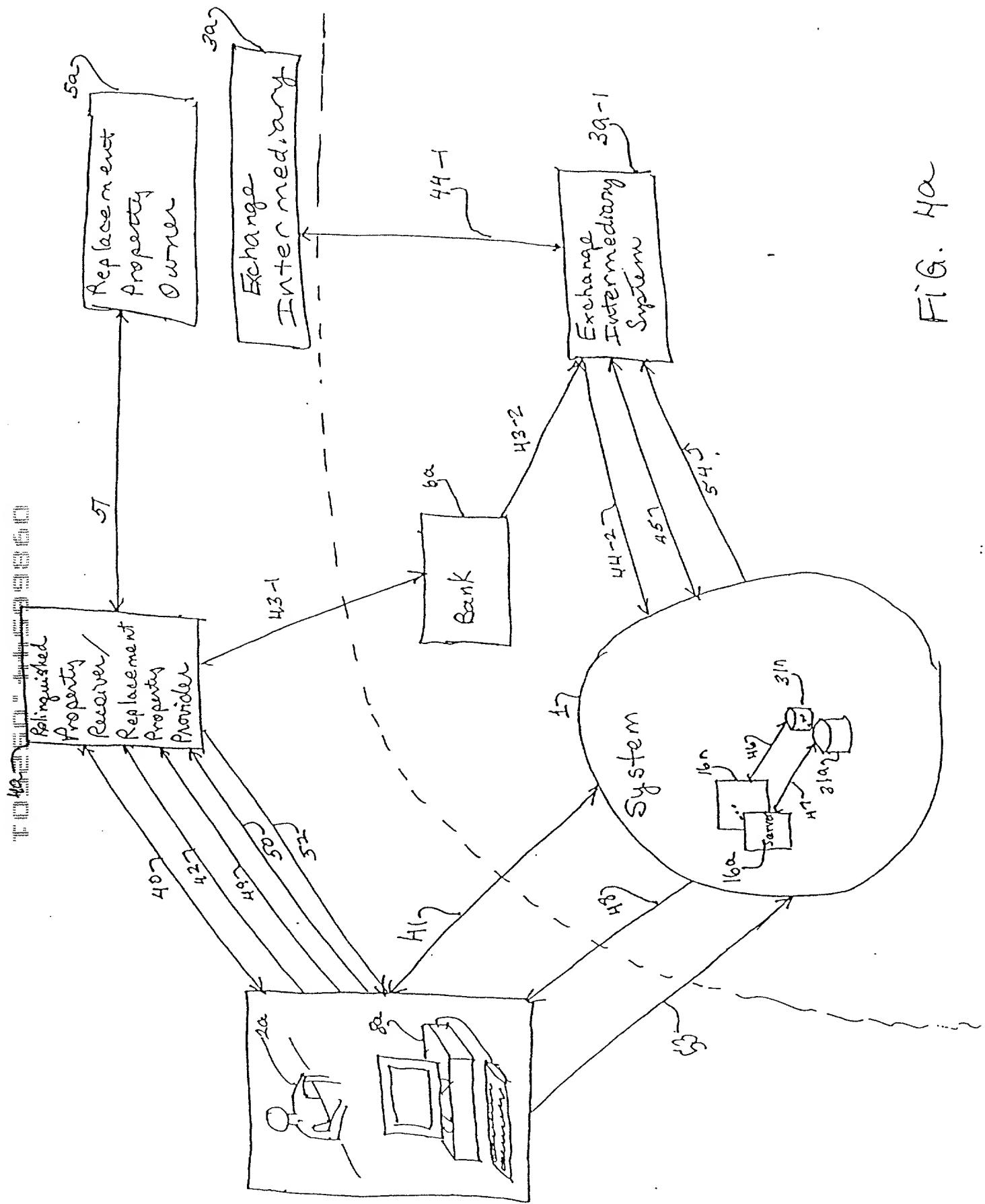
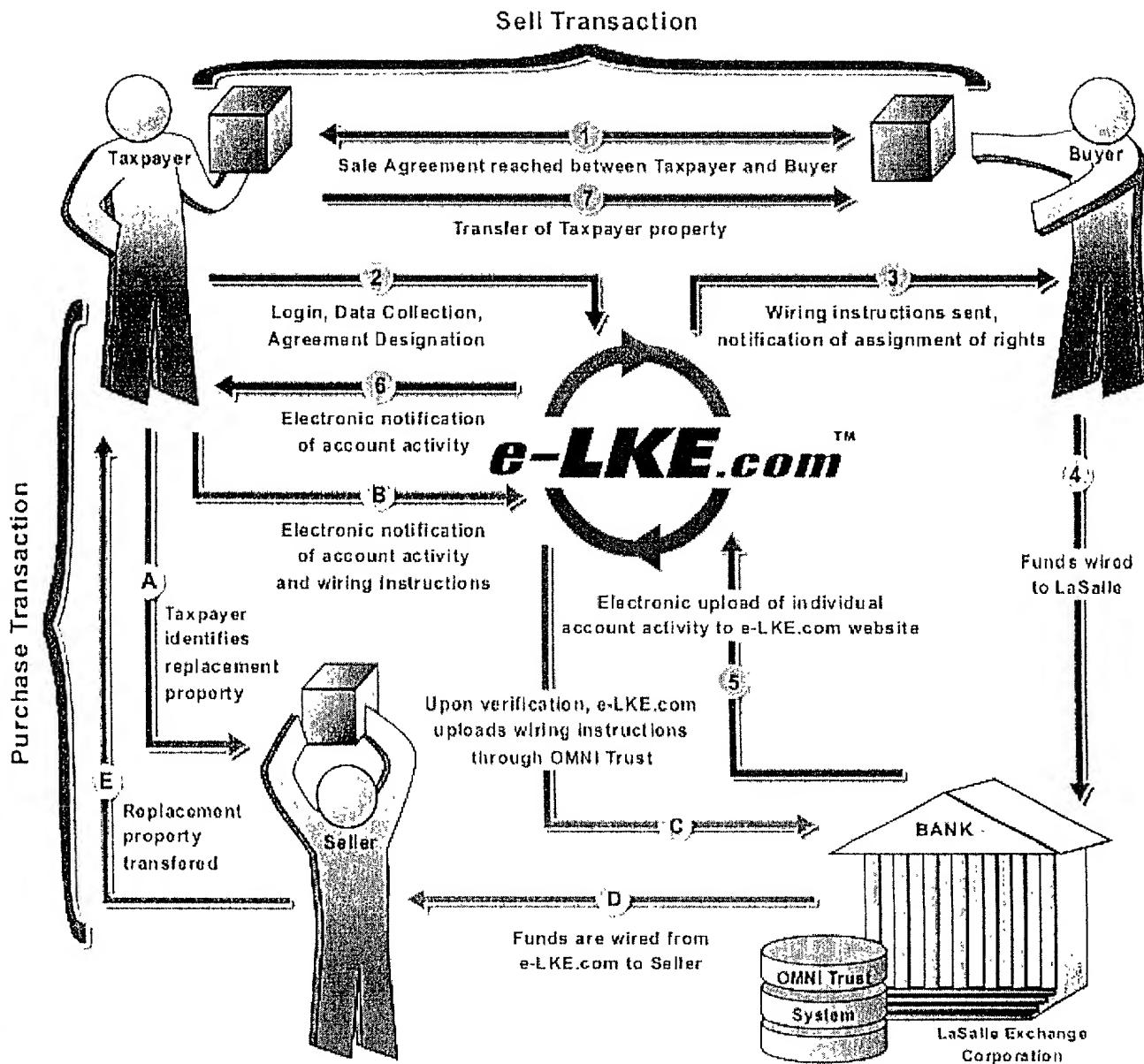


Fig. 4a



**Legend:**

**Steps 1-6** Login, Data Collection, and Original Sales Agreement set-up occurs prior to 45 day window

**Step 7** Initiates the 45 day window

**Steps A-F** Occur during 180 day replacement window

Fig. 4b

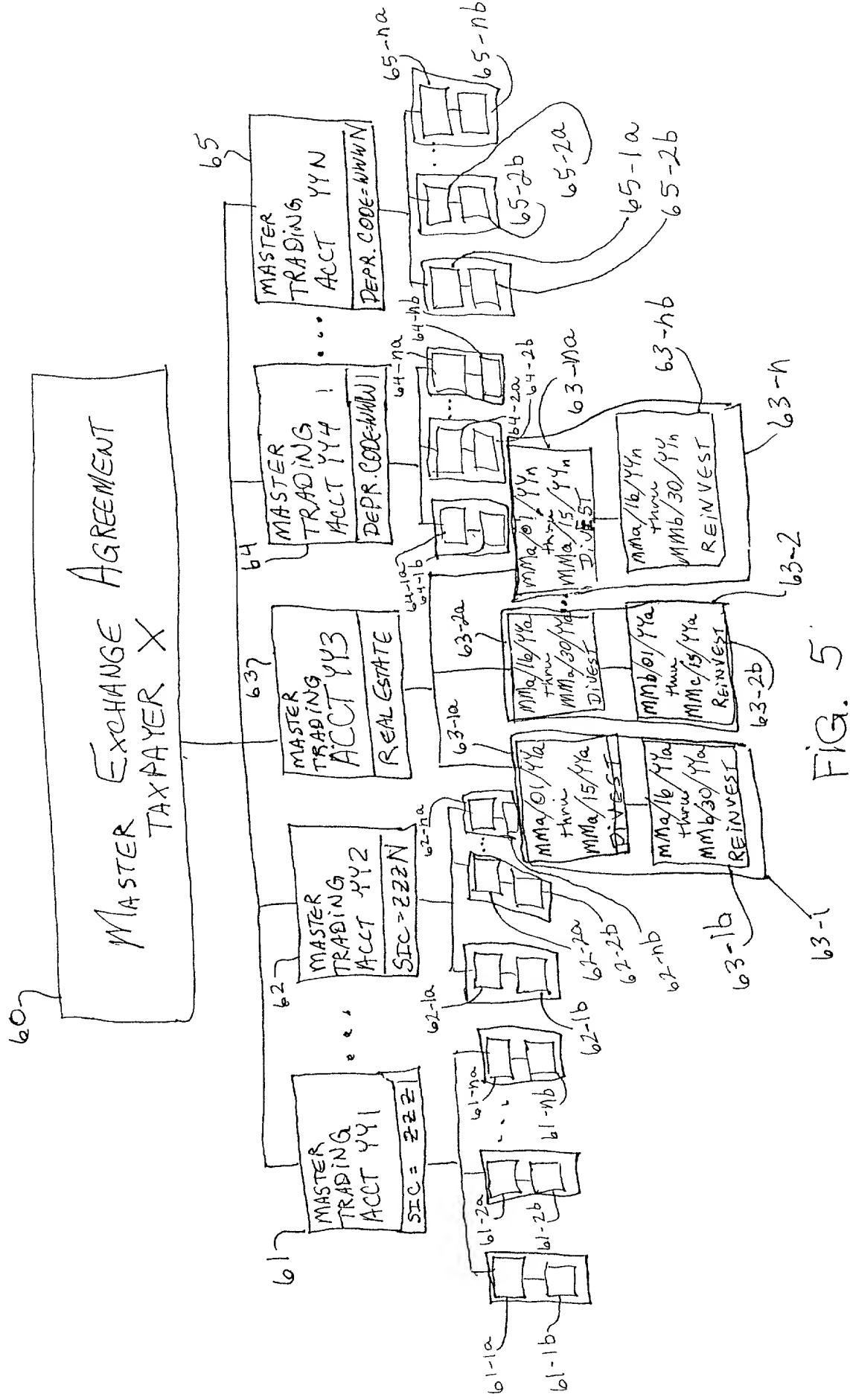


FIG. 5

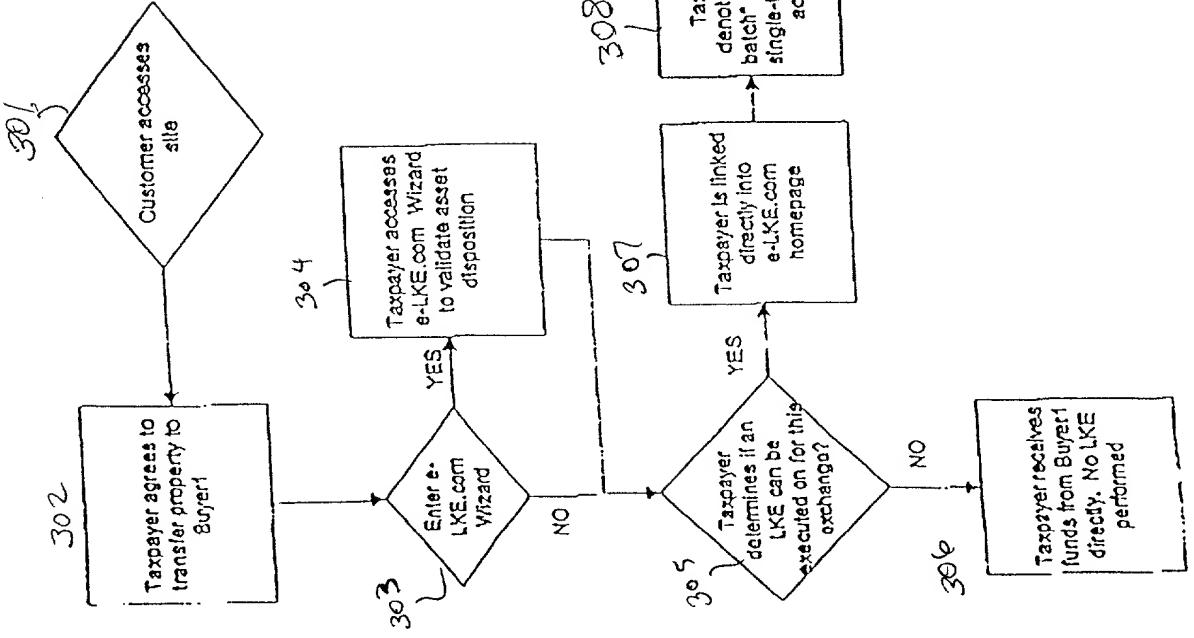
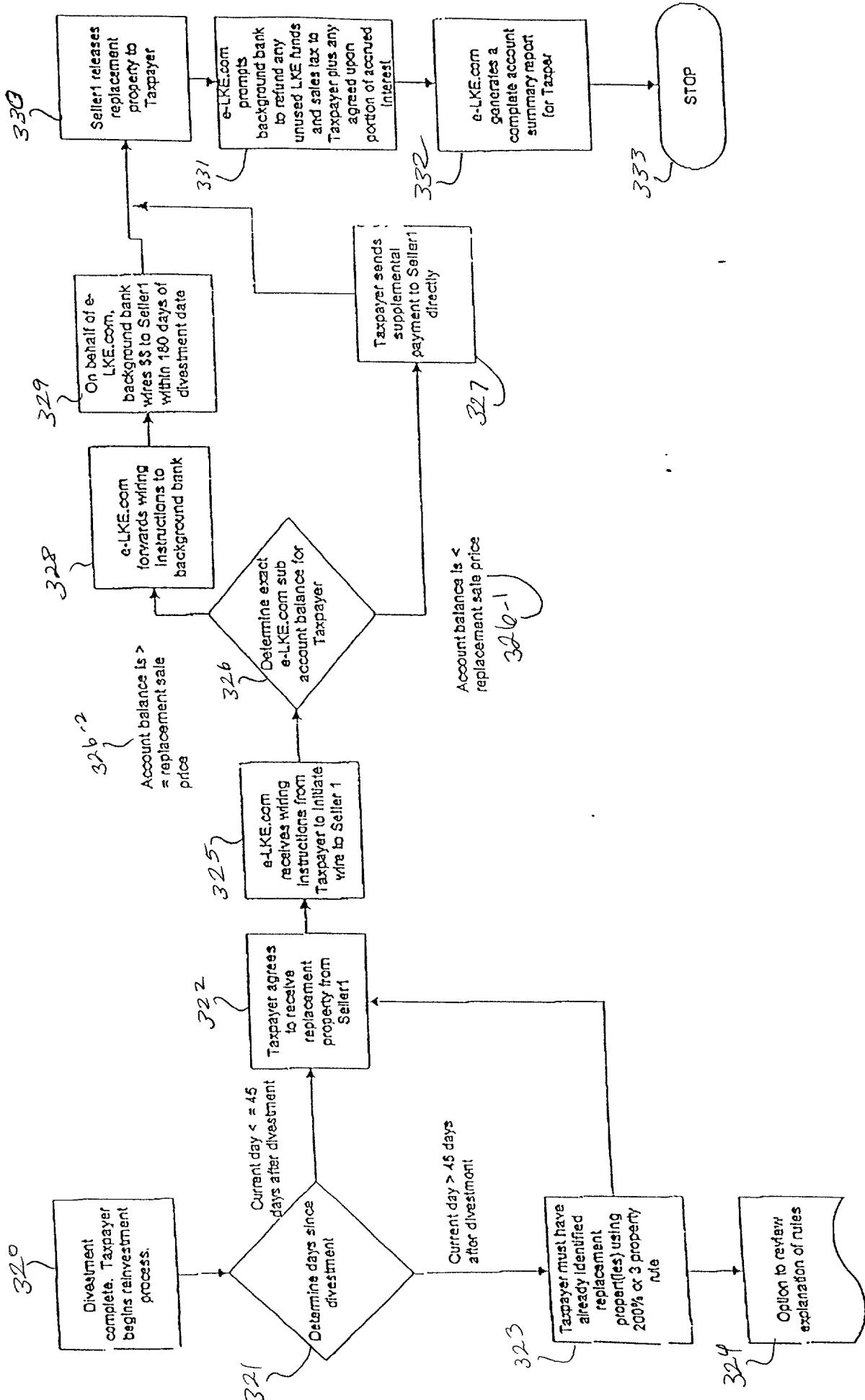
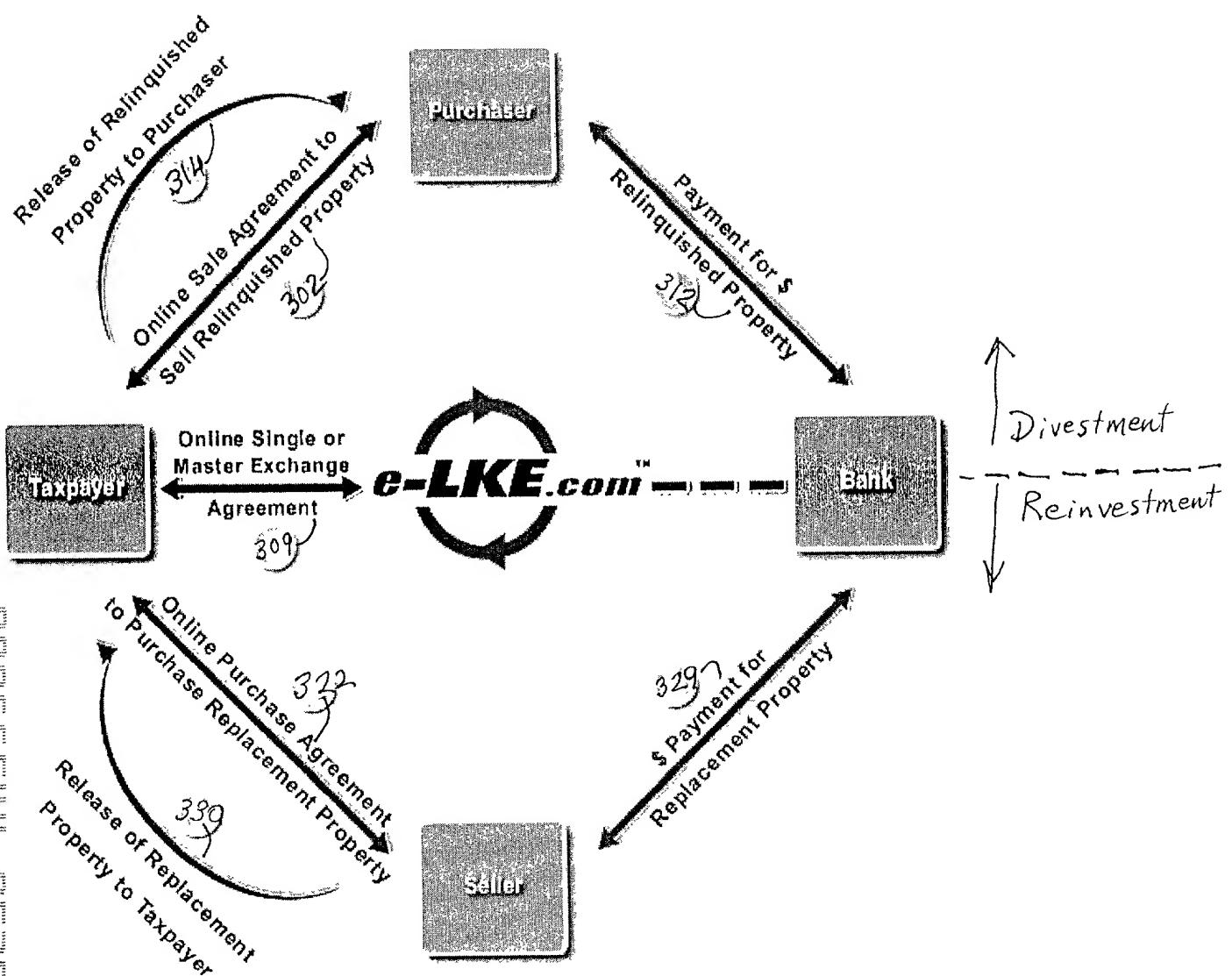


Fig. 6A

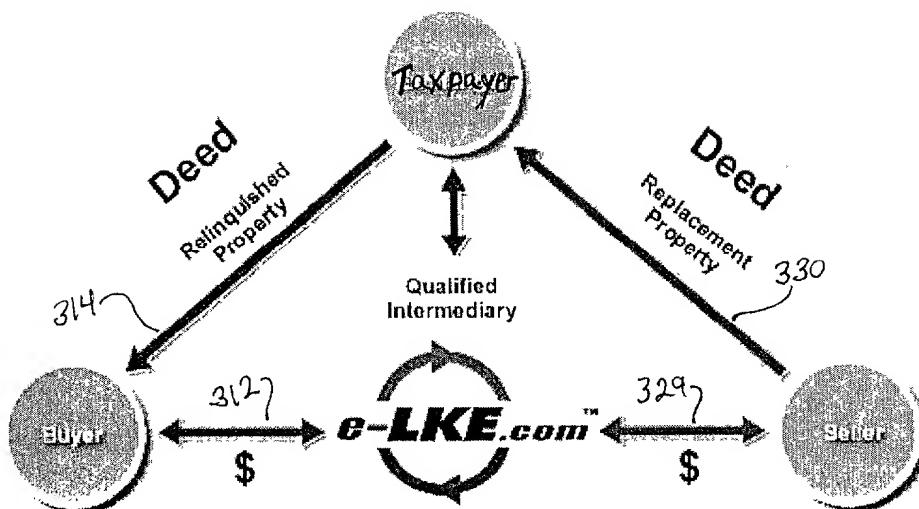
Fig. 6b





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FIG. 7a



The diagram illustrates a total time period of 340 days, which is the sum of two distinct phases: the Identification Period and the Exchange Period.

- Identification Period:** Labeled as "45 Days".
- Exchange Period:** Labeled as "180 Days".
- Total Duration:** The entire period is labeled as "340".
- Copyright Notice:** A copyright notice at the bottom center states: "© 2000, e-LKE.com, LLC, all rights reserved".

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Fig. 96

e-LKE System Object Relationships

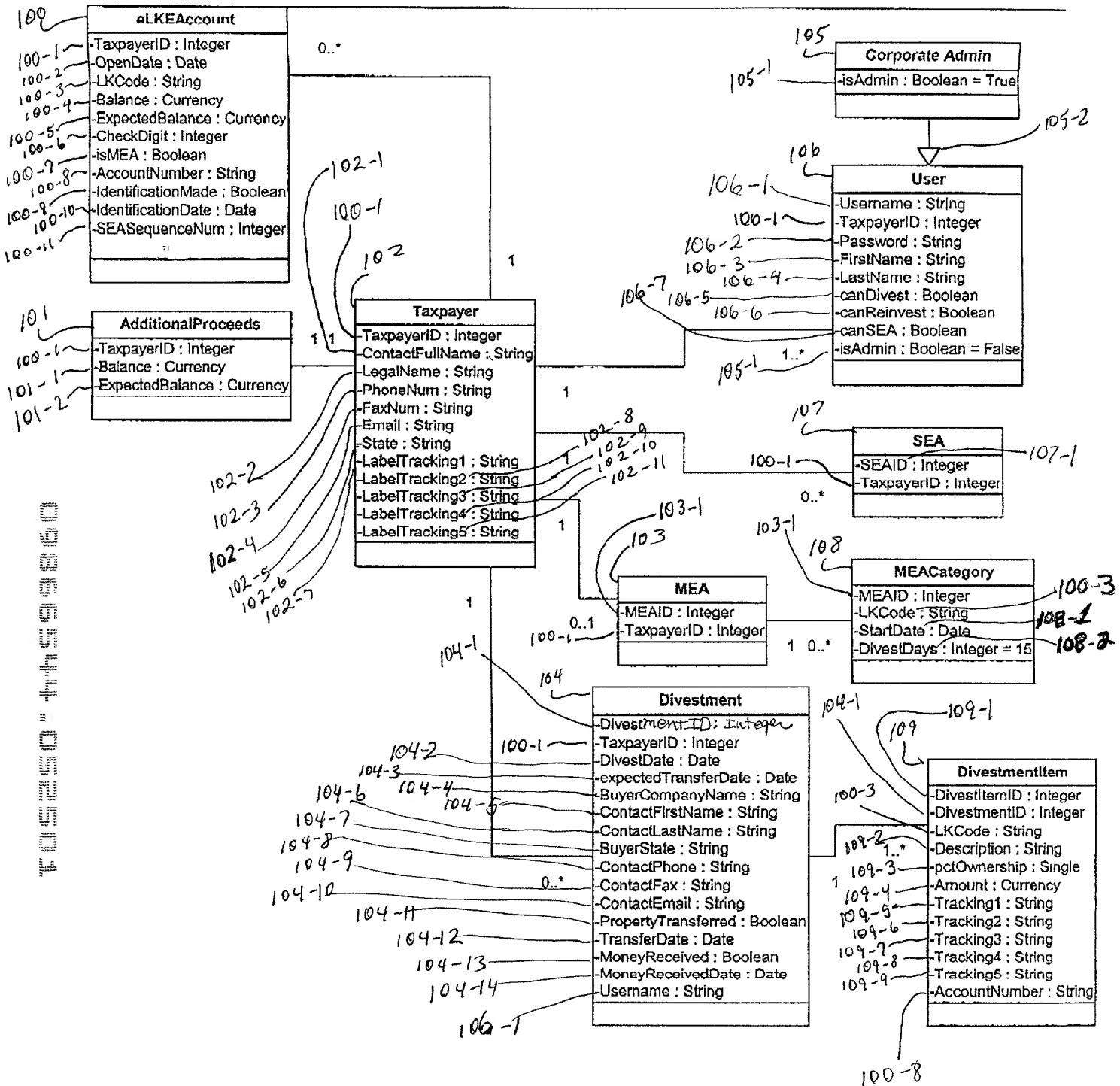


Fig. 8a

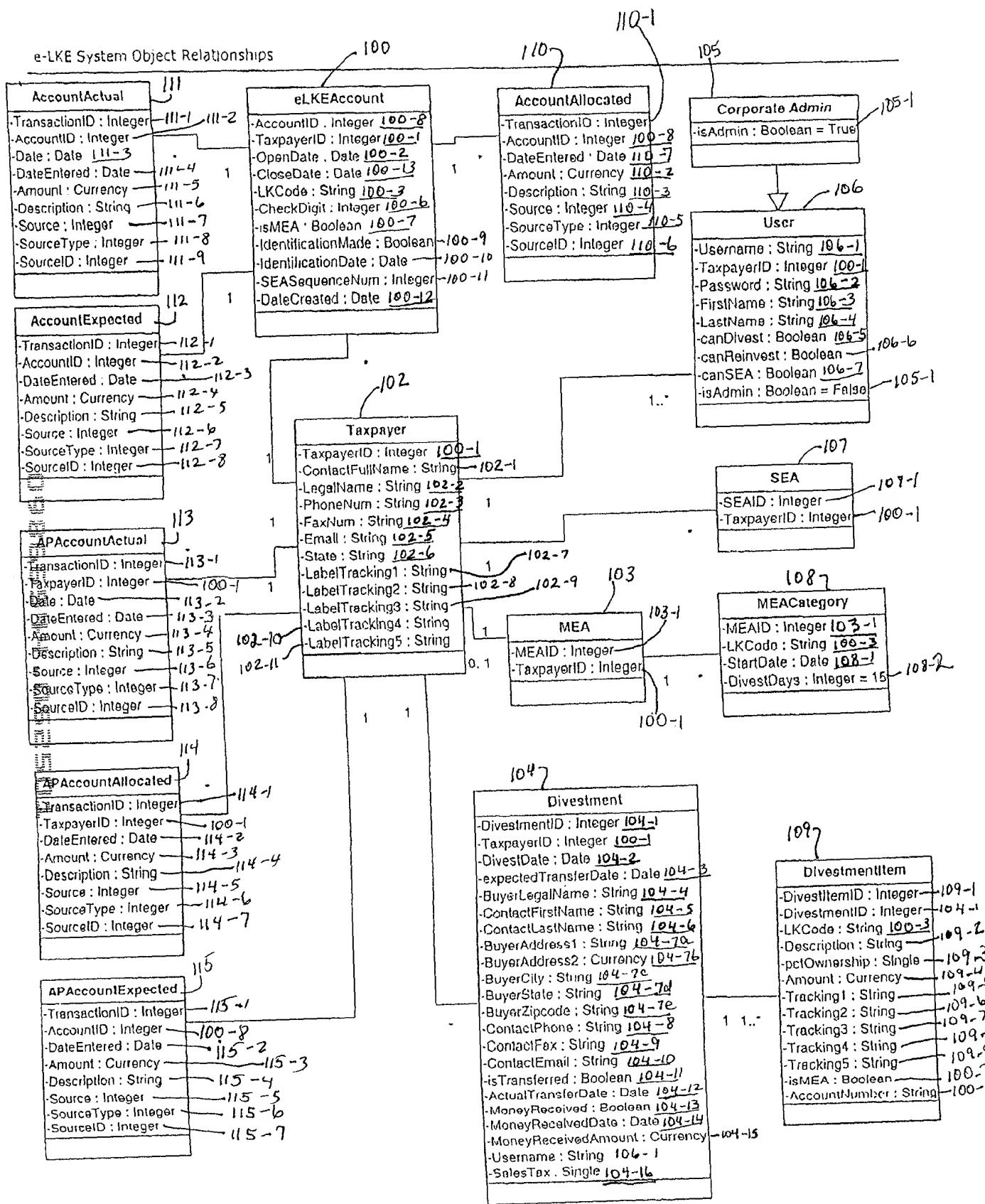
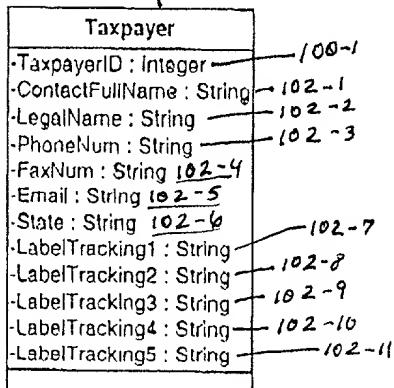


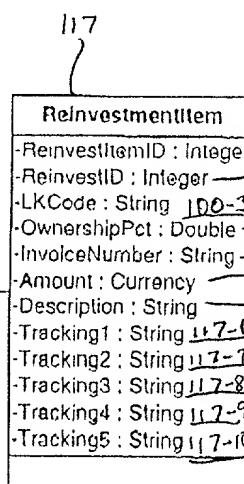
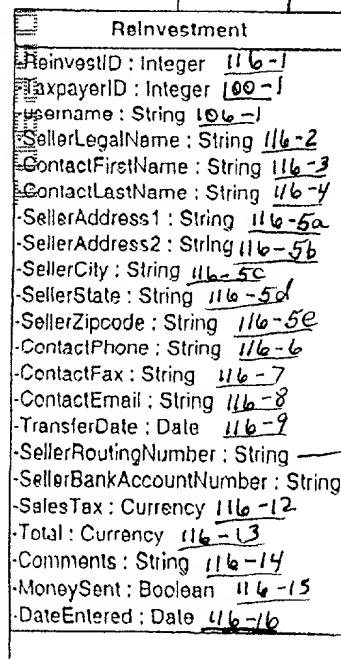
Fig. 8 b-1

102



1

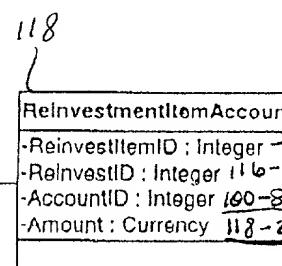
116

B  
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117

1 1..

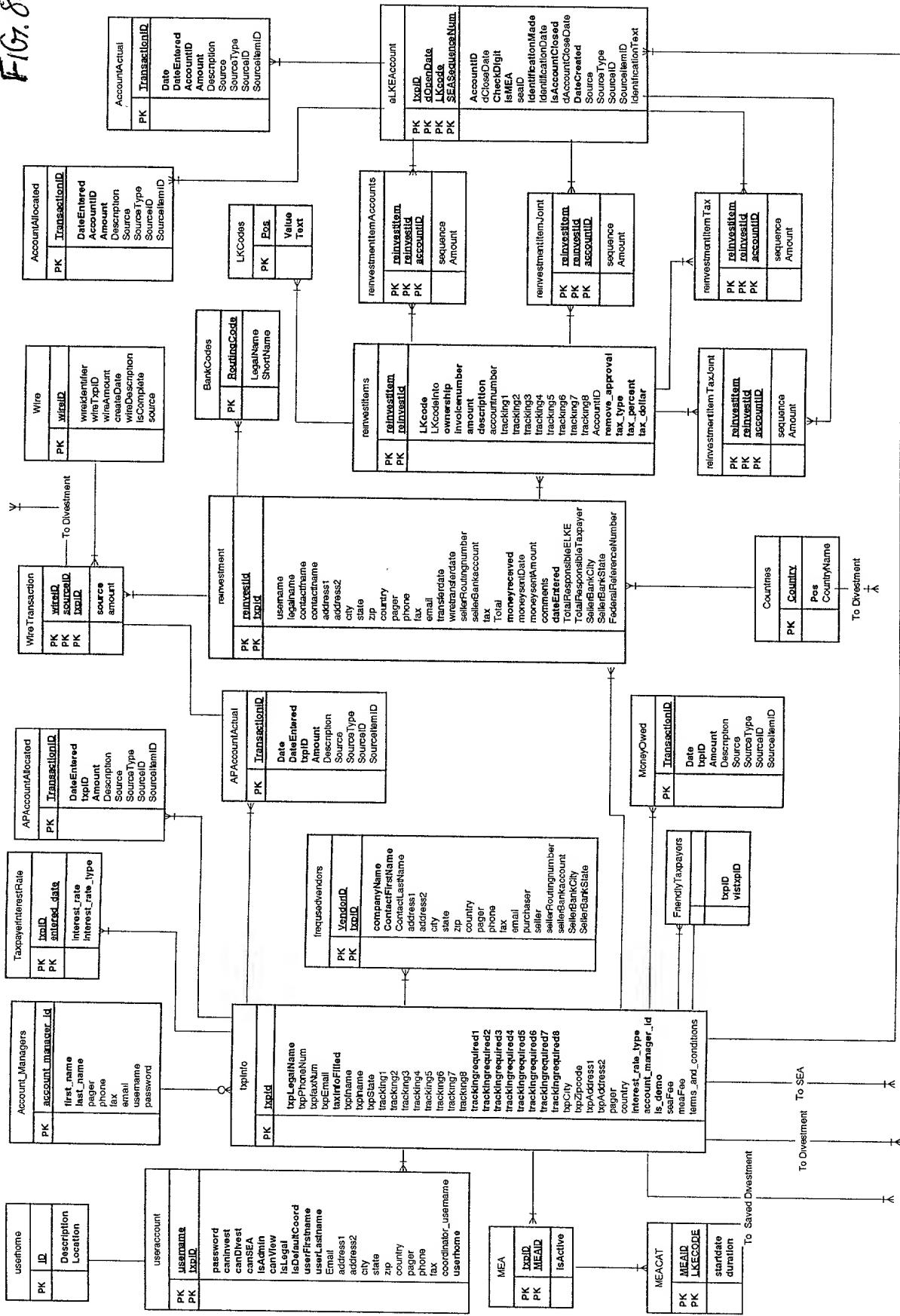
1 117-5



118

Fig. 8b-2

FIG. 8C



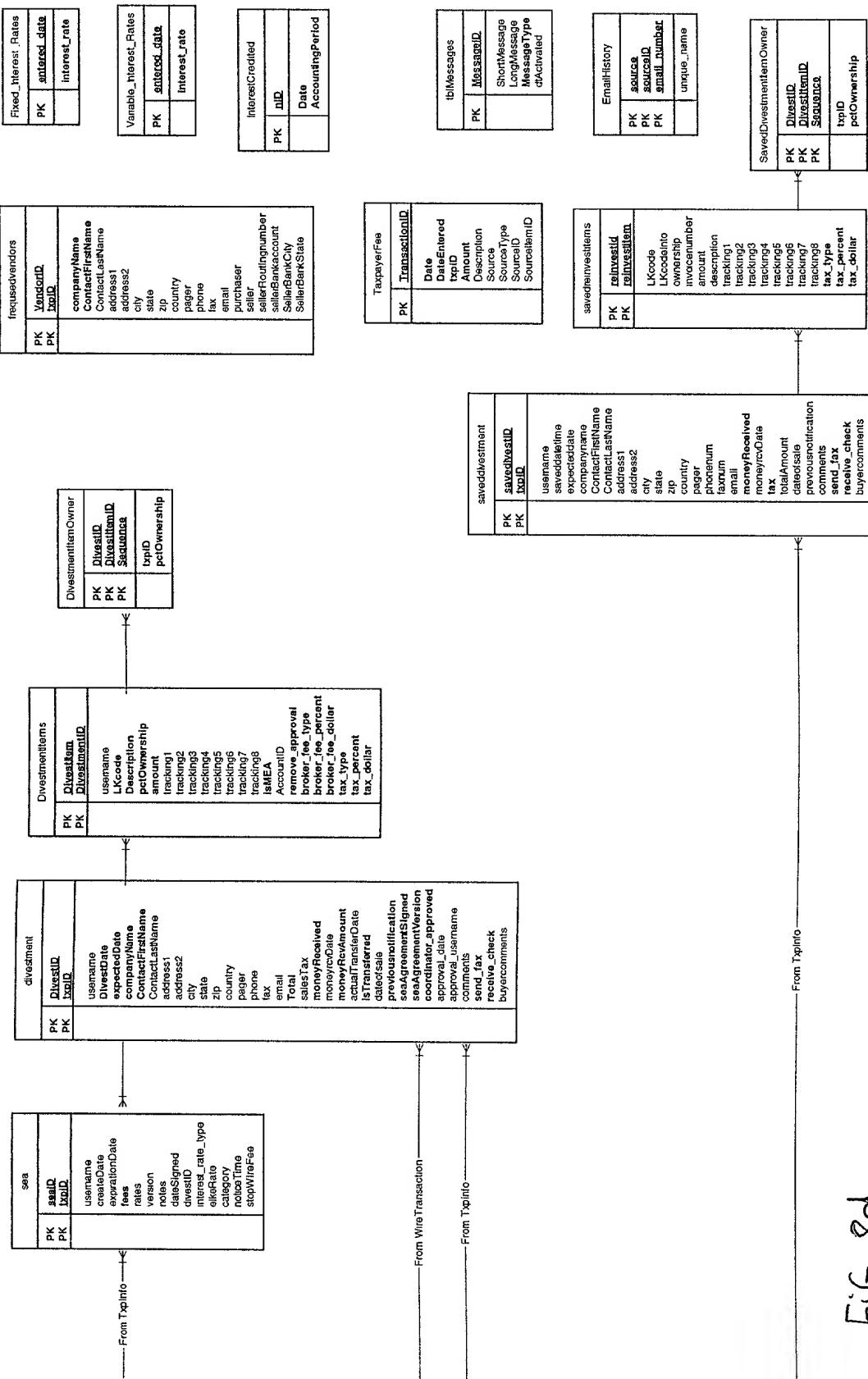


Fig. 8d

e-LKE Divestment Data Flow

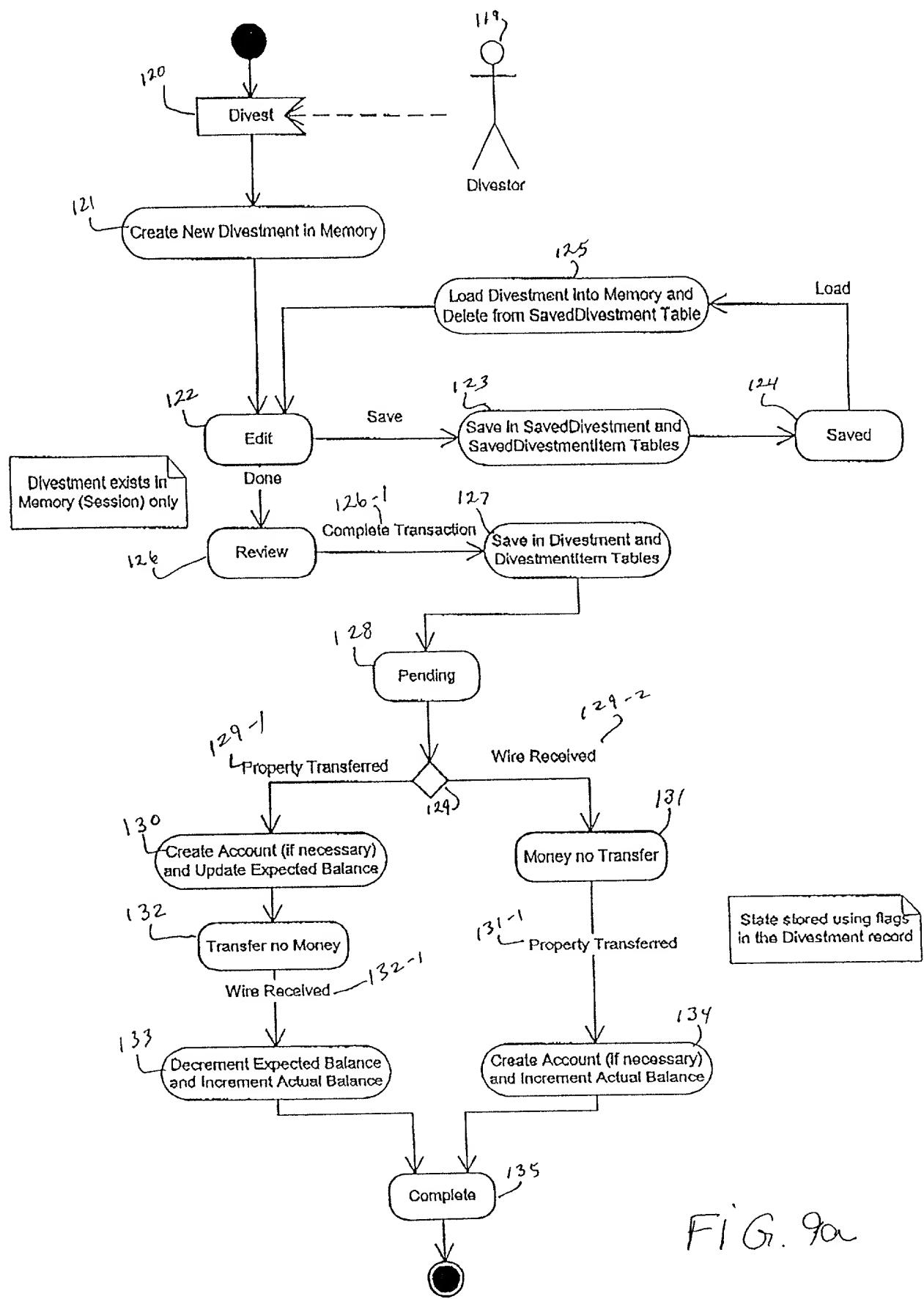


FIG. 9a

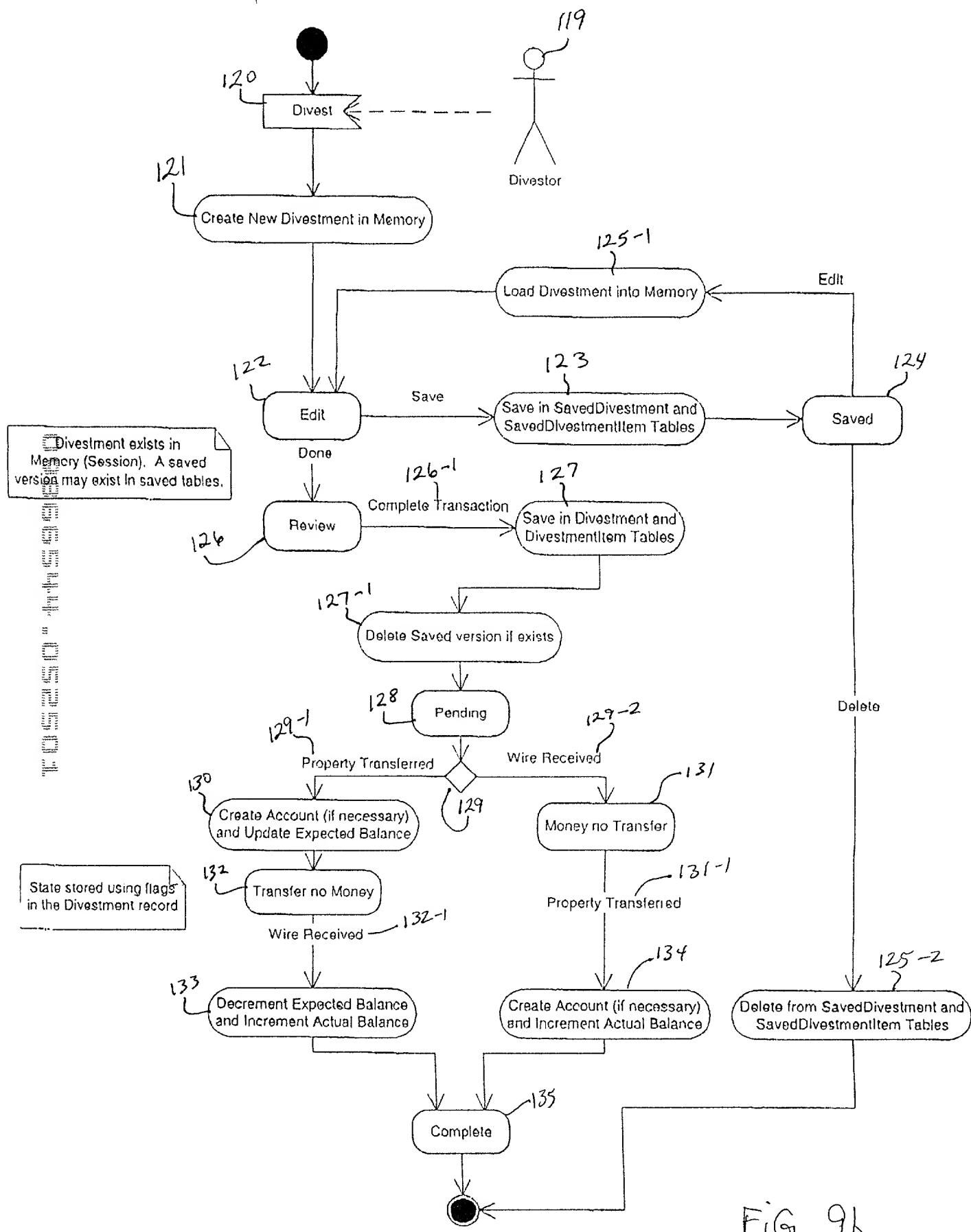


Fig. 9b

e-LKE Reinvestment Data Flow

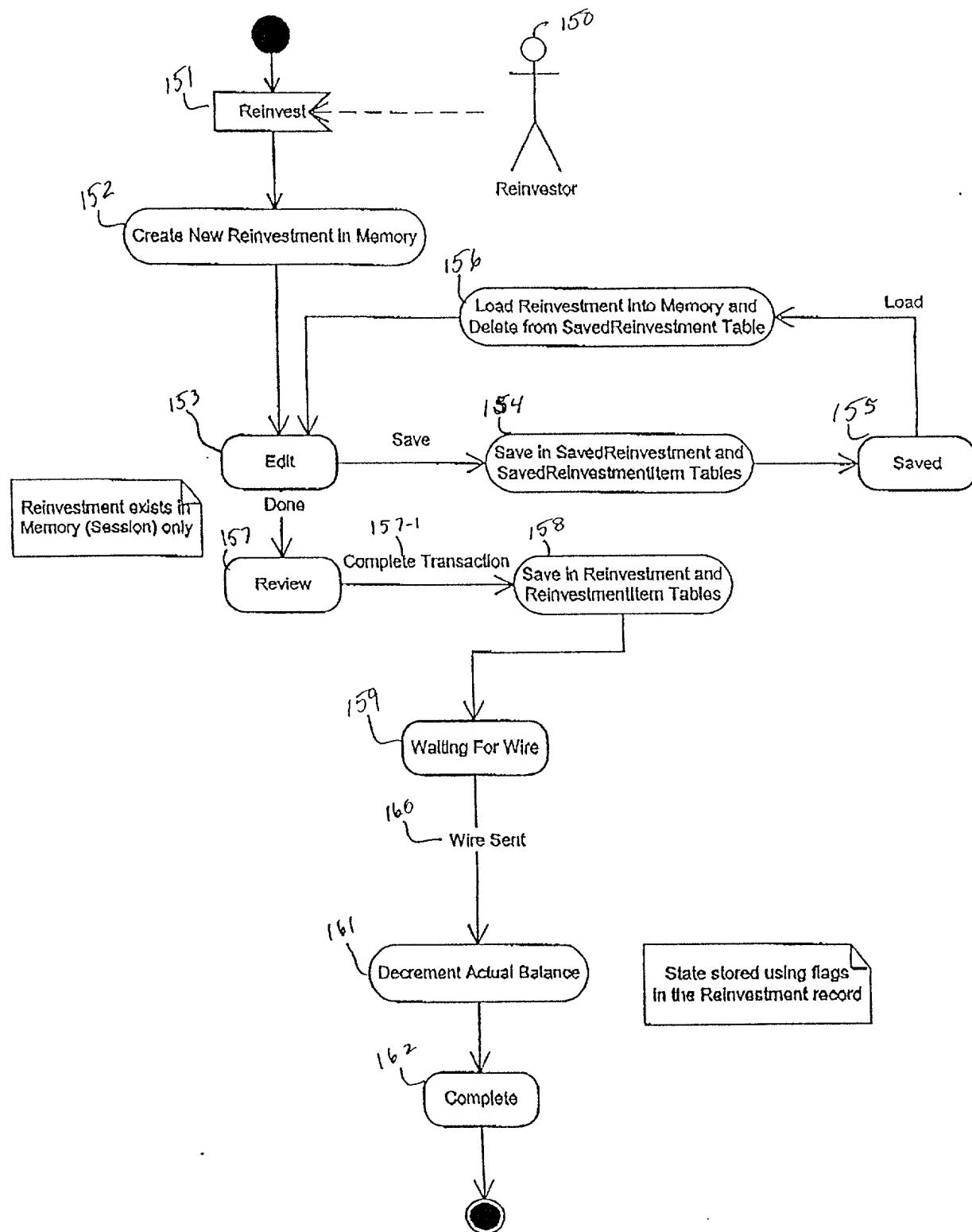


Fig. 10a

e-LKE Reinvestment Data Flow

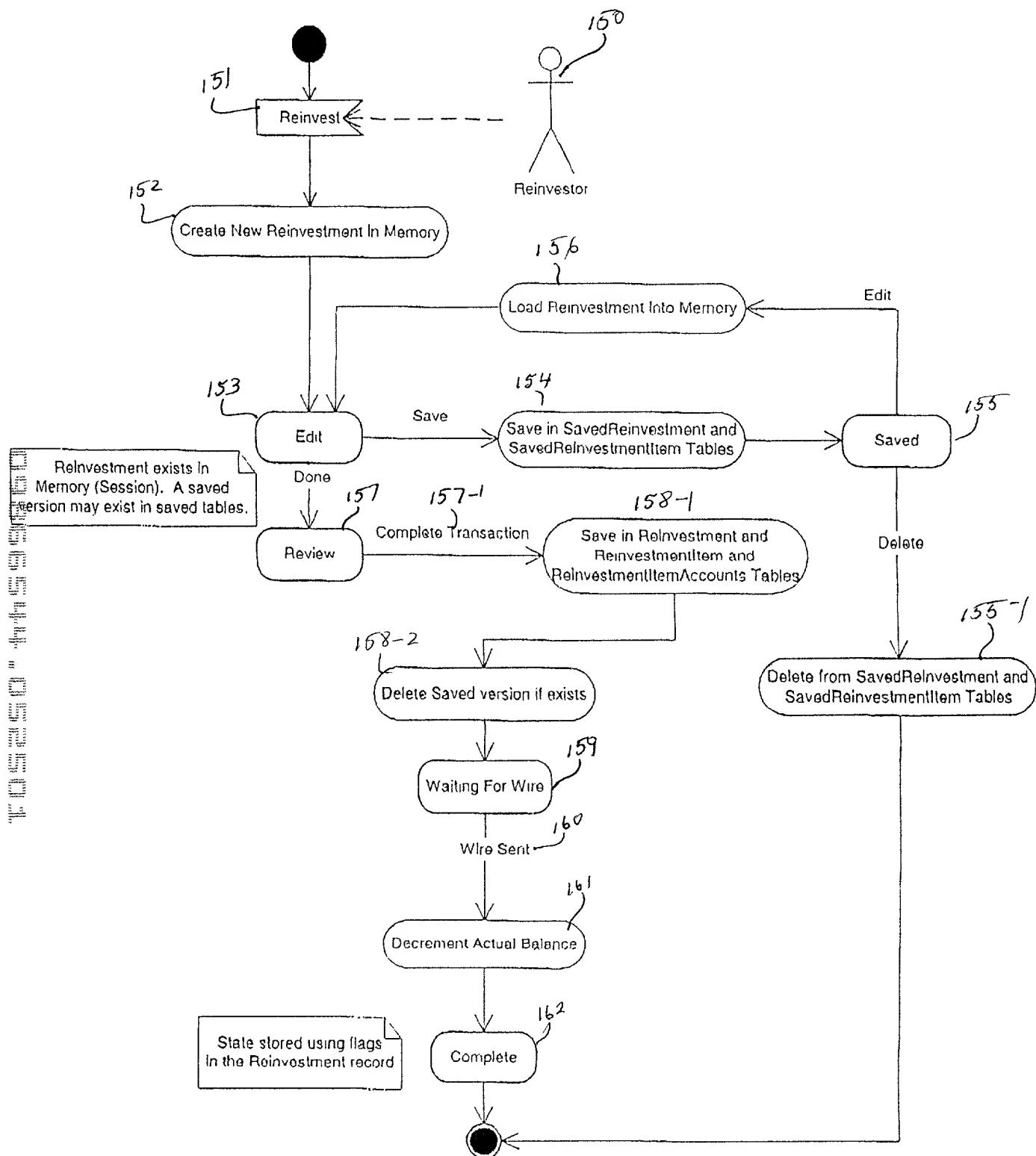


FIG. 10b

## e-LKE Account Exploration Data Flow

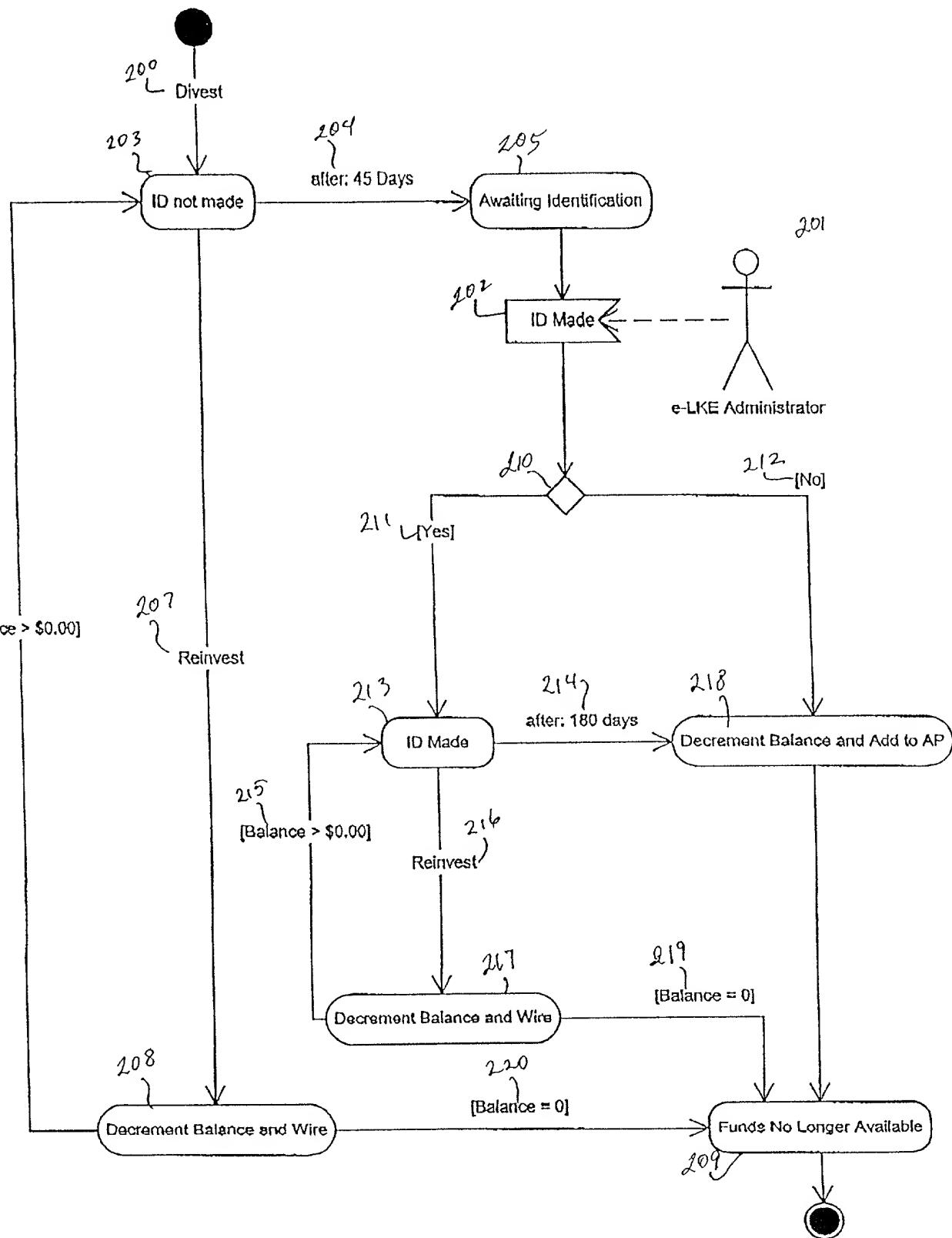


Fig. II

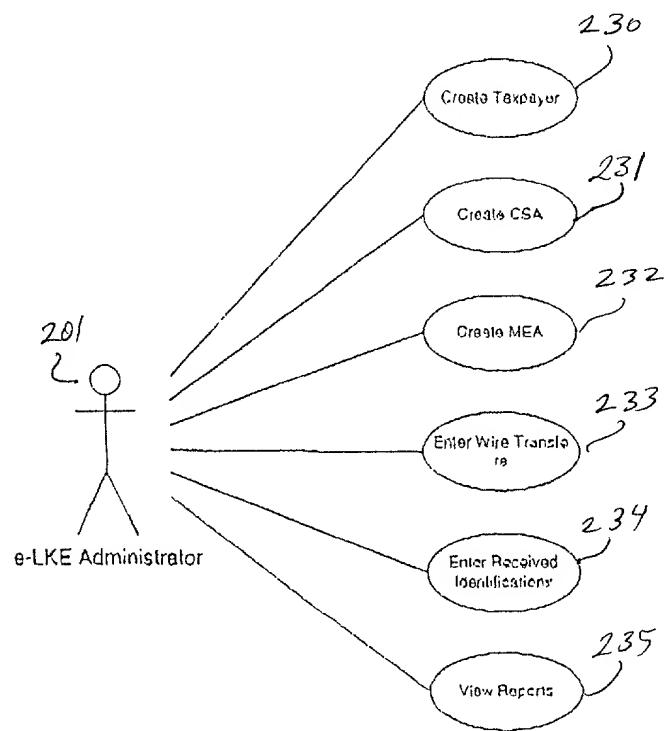


Fig. 12

### e-LKE Site Map (with Prototype Specifics)

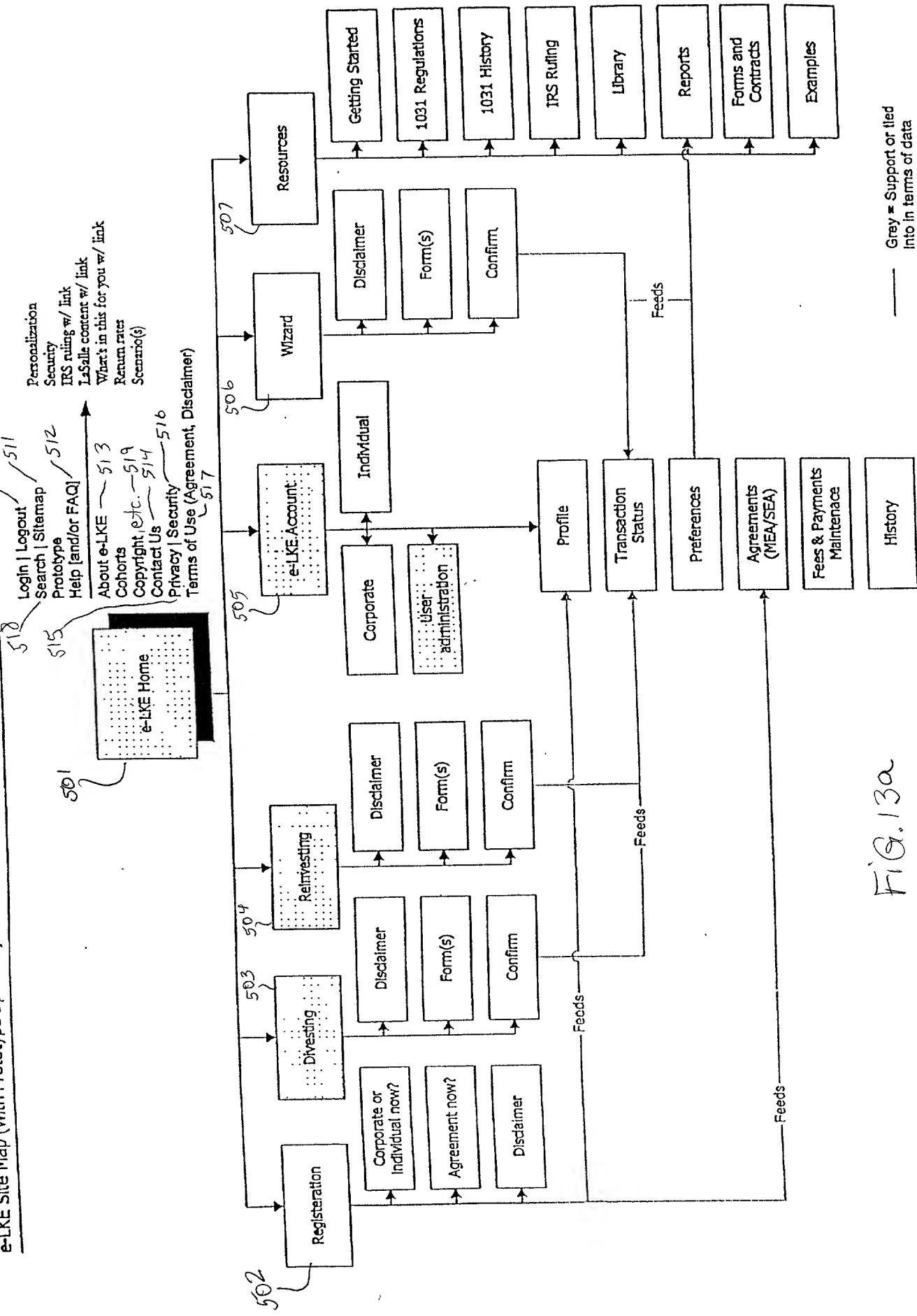


Fig. 13a

— Gray = Support or tied into in terms of data

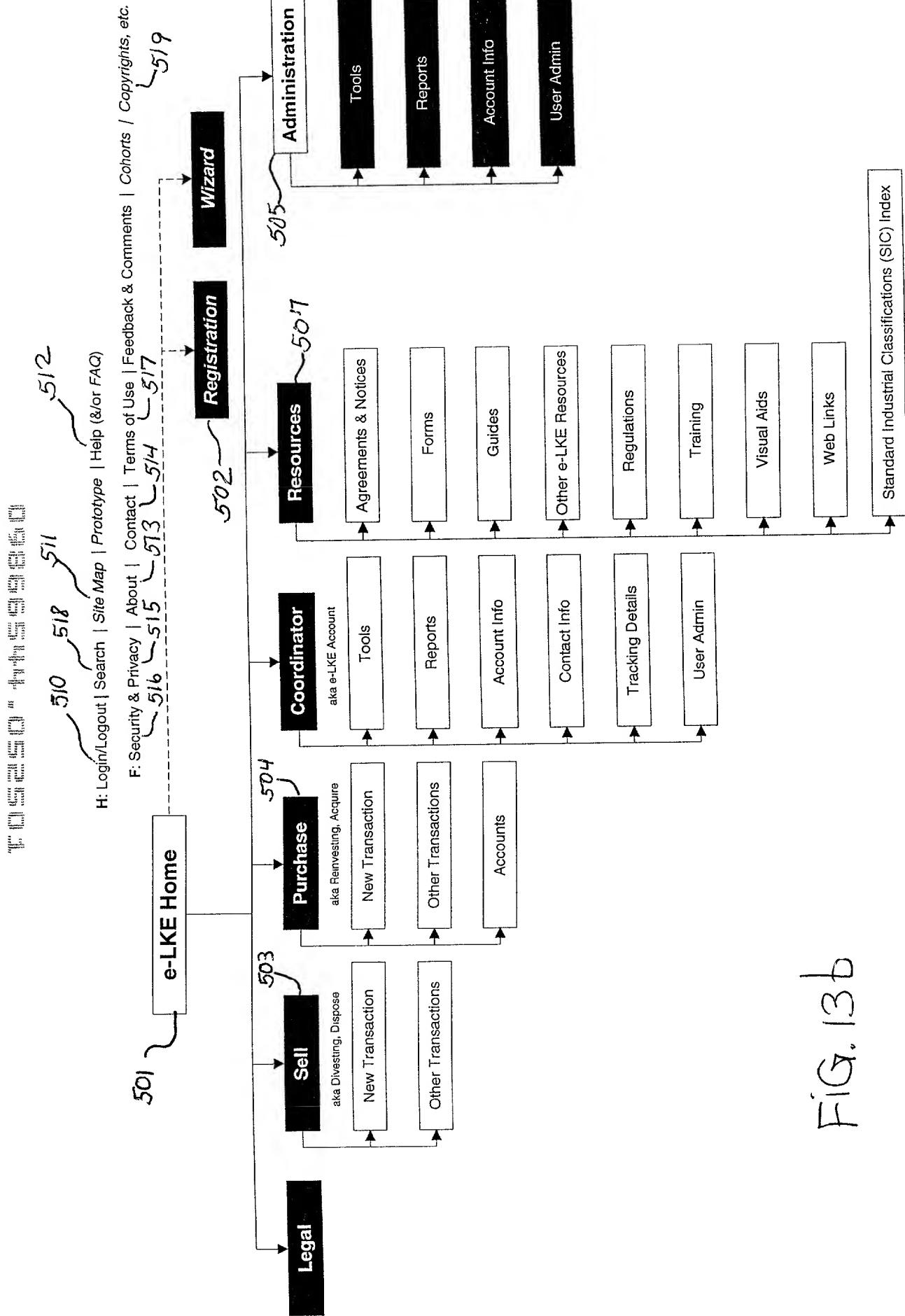


FIG. 13b

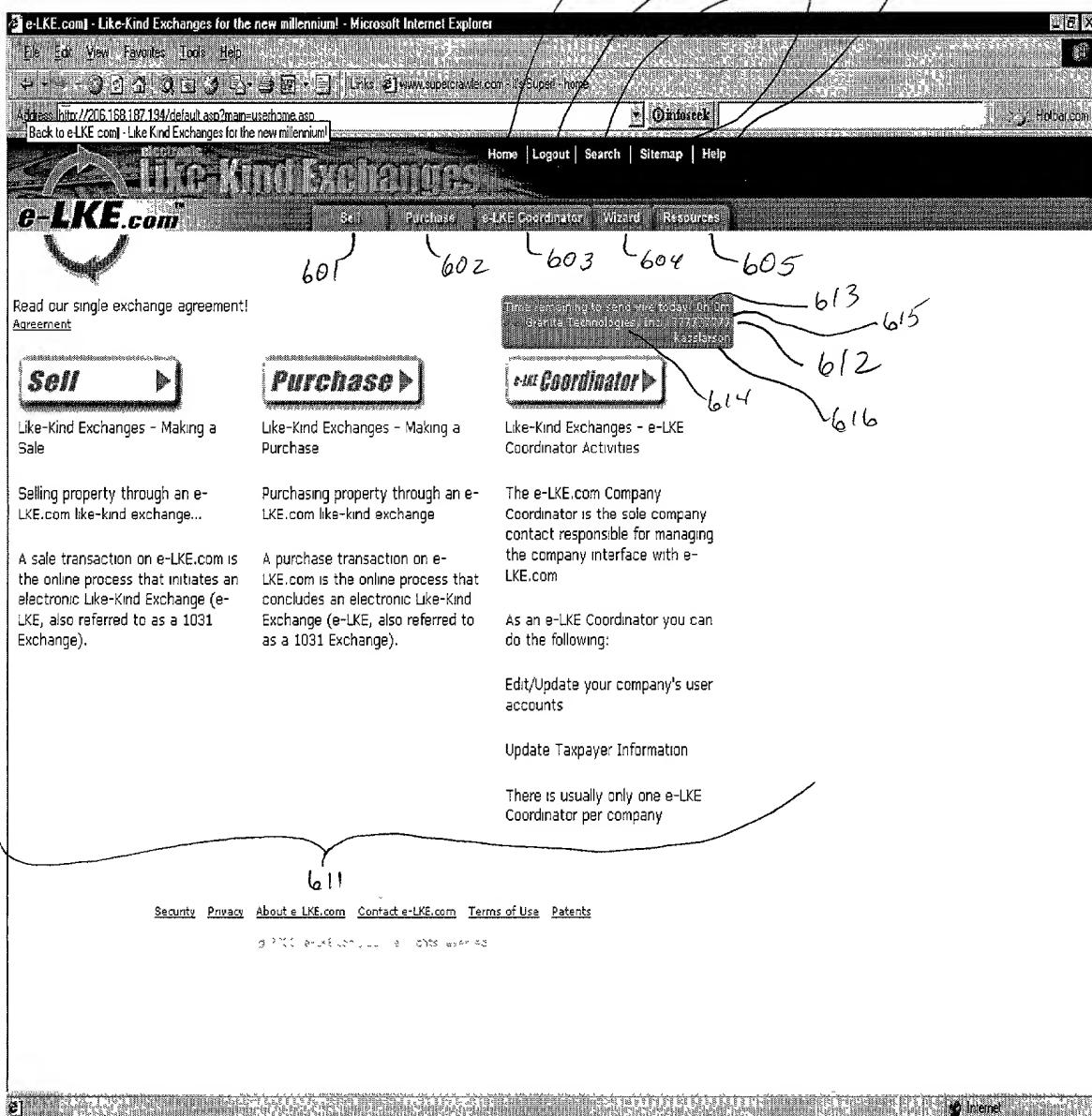


FIG 14

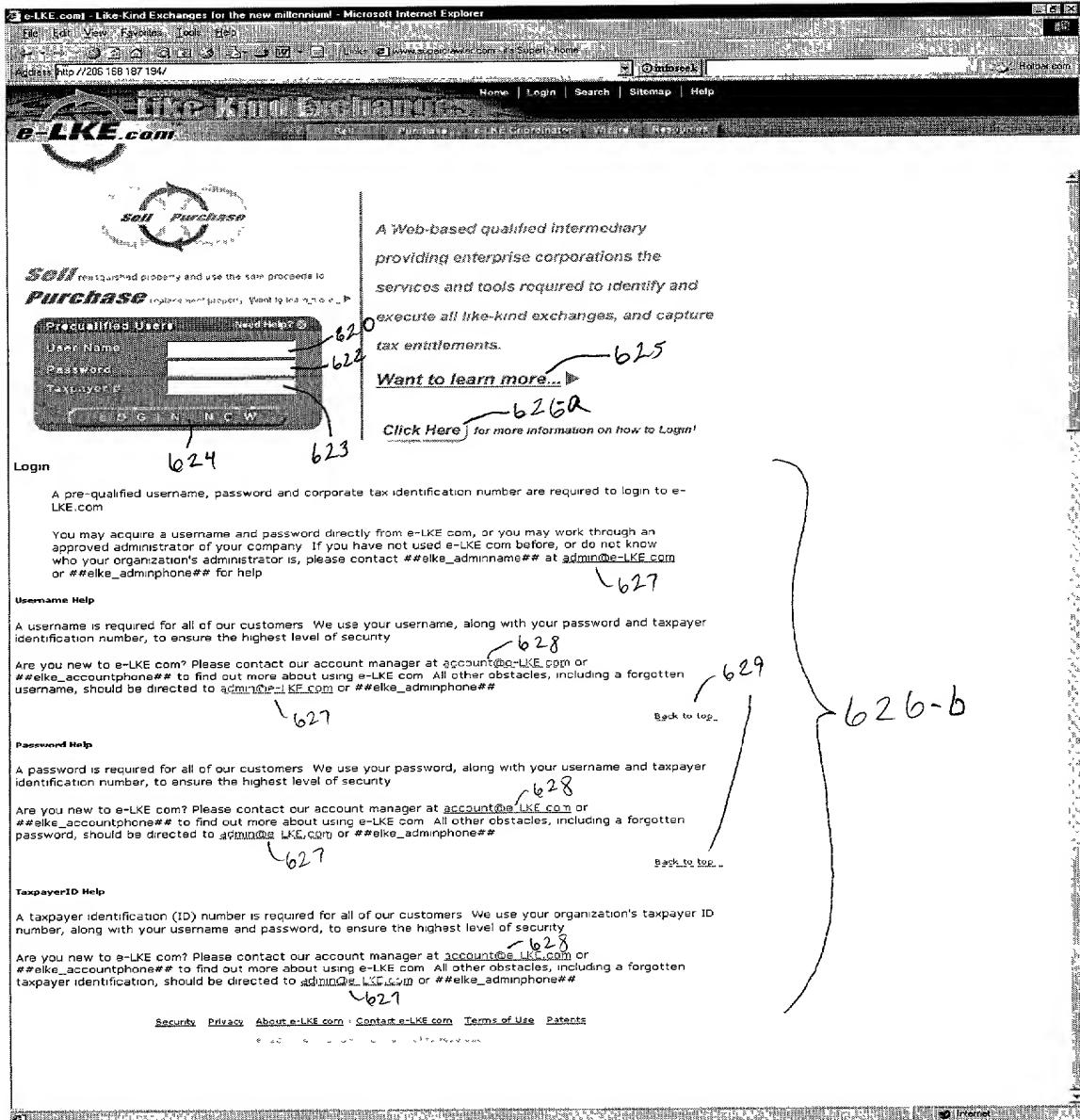


FIG. 15

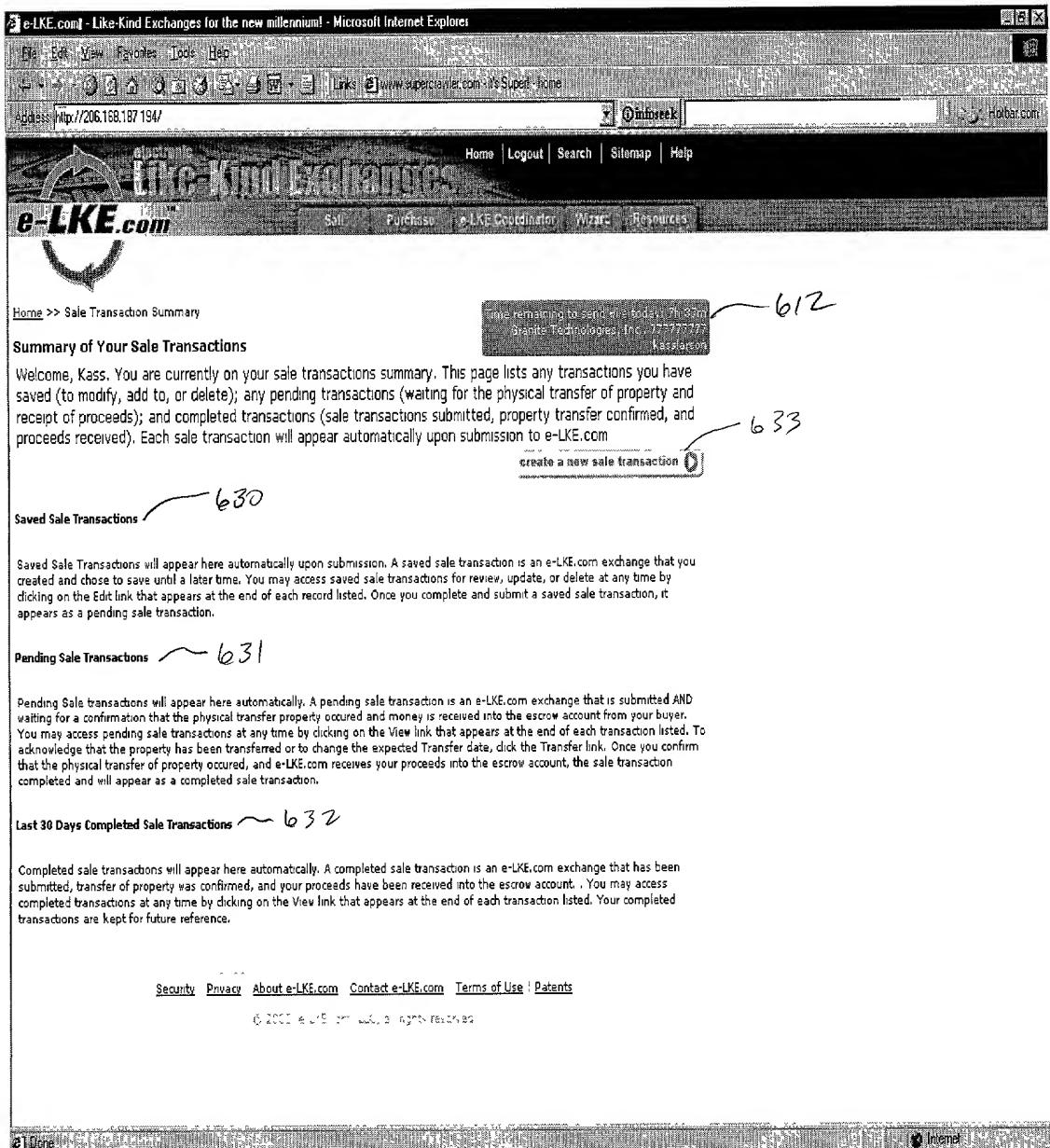


FIG. 16

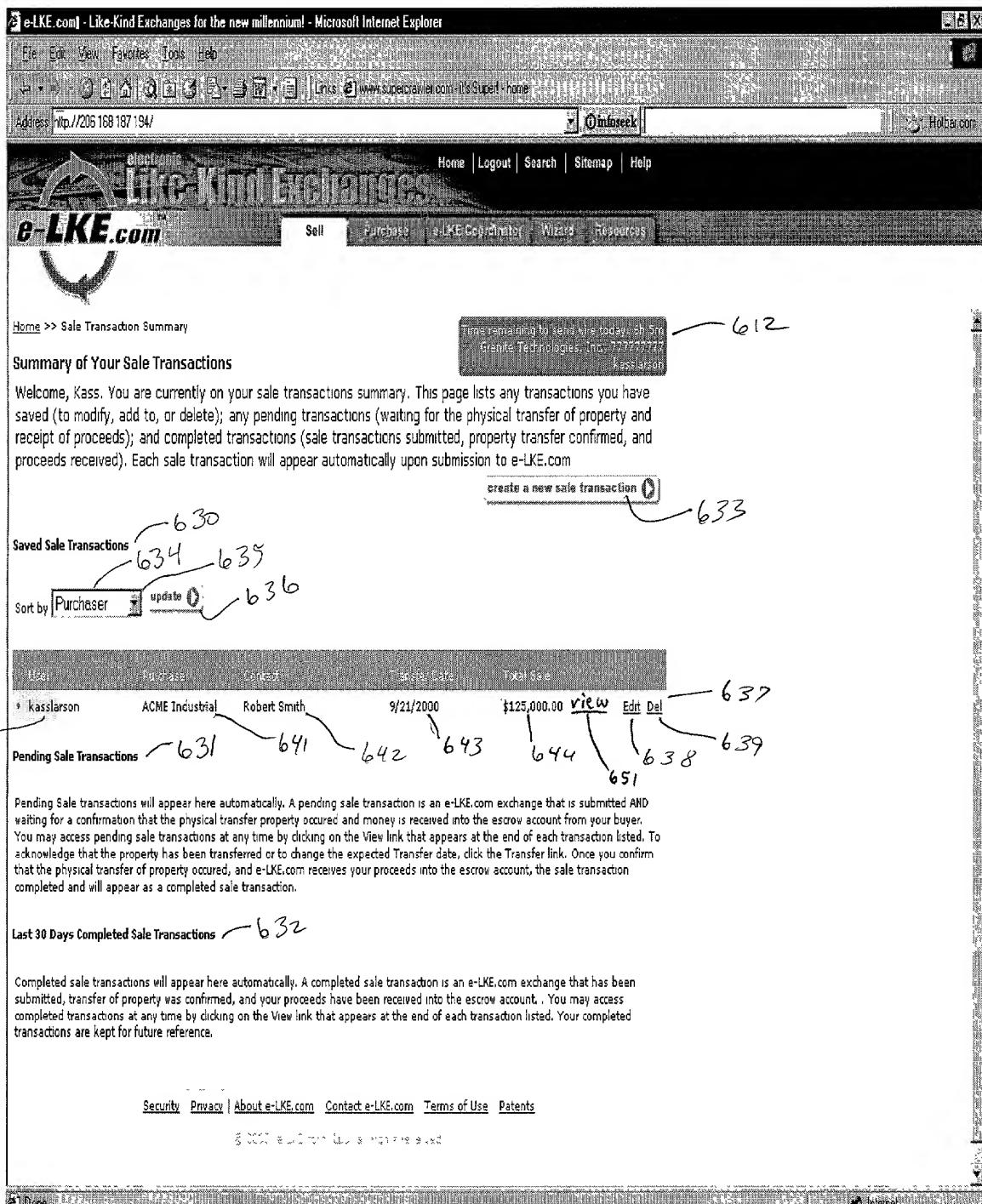


Fig. 17

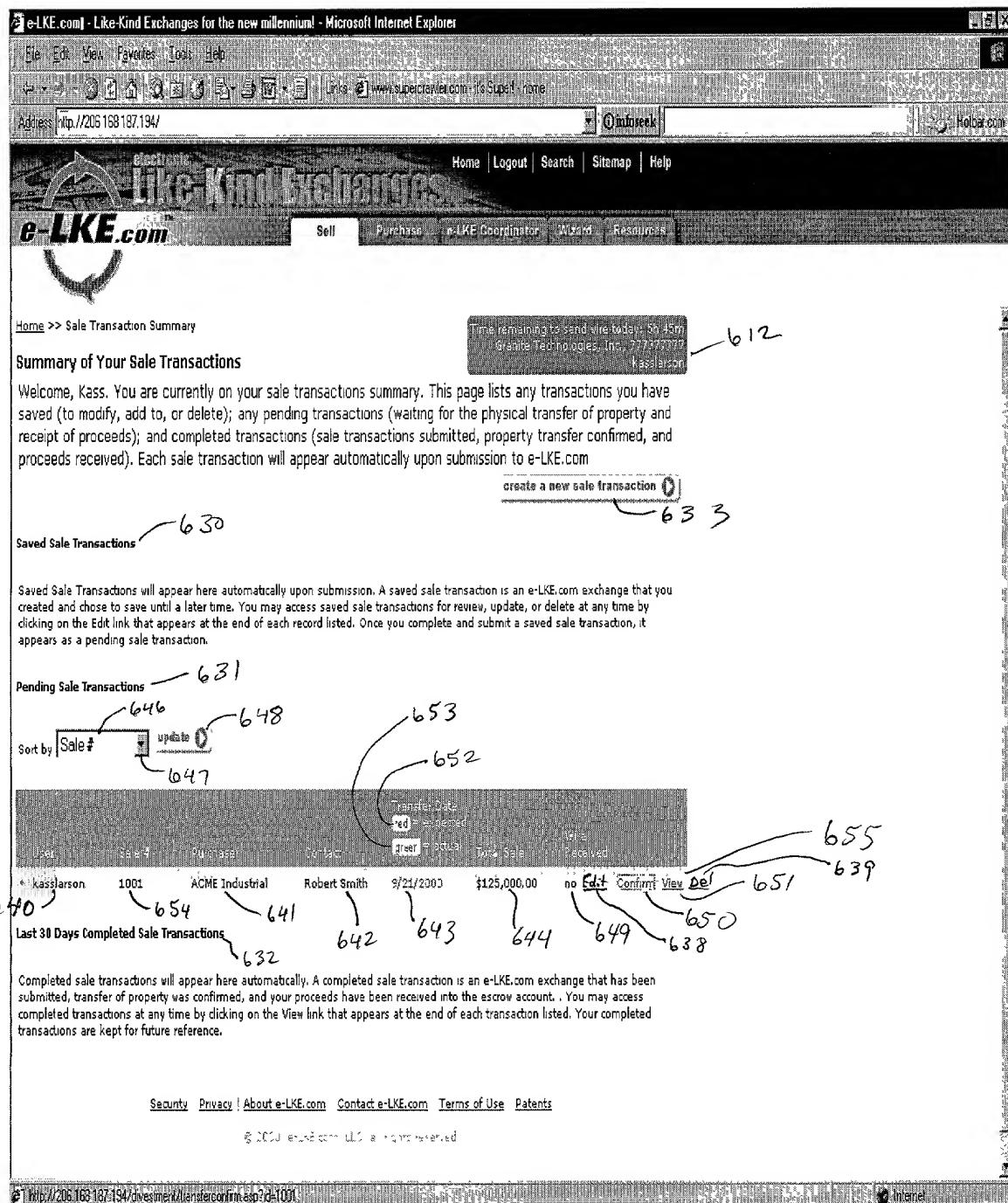


Fig. 18

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Links: [www.supercrawler.com](http://www.supercrawler.com) > SuperCrawler Home

Address: http://205.168.187.194/  **OmniSeek** Hobbar.com

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**e-LKE.com** Like-Kind Exchange

Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary

**Summary of Your Sale Transactions**

Welcome, Kass. You are currently on your sale transactions summary. This page lists any transactions you have saved (to modify, add to, or delete); any pending transactions (waiting for the physical transfer of property and receipt of proceeds); and completed transactions (sale transactions submitted, property transfer confirmed, and proceeds received). Each sale transaction will appear automatically upon submission to e-LKE.com

Time remaining to send sale today: 5h 23m  
Giant Technologies, Inc. 7777777777  
Kasslarson

**create a new sale transaction**

**Saved Sale Transactions** → 630

Saved Sale Transactions will appear here automatically upon submission. A saved sale transaction is an e-LKE.com exchange that you created and chose to save until a later time. You may access saved sale transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed. Once you complete and submit a saved sale transaction, it appears as a pending sale transaction.

**Pending Sale Transactions** → 631

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

**Last 30 Days Completed Sale Transactions** → 632

Sort by: **Sale #**

658 → 660 → 645

659

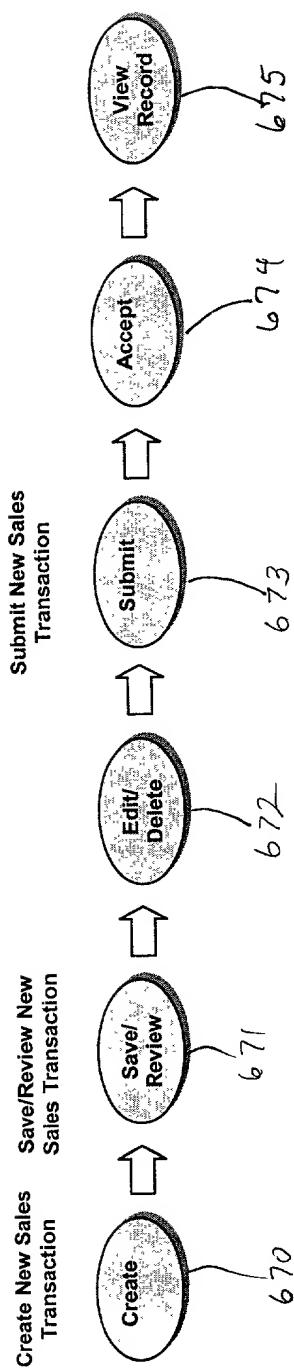
Sale #	Date	Buyer Name	Seller Name	Transfer Date	Total Sale	File Report
640	1001	ACME Industrial	Robert Smith	9/18/2000	\$125,000.00	yes
654						
641						
642						
643						
644						
649						
						View → 656
						657

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Fig. 19

Fig. 20



7612

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**e-LKE.com** Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Create a New Sale Transaction

Create a New Sale Transaction

Select a purchaser with whom you've transacted before:   721 ~ Indicates required.

If the purchaser is not listed, enter their information below.

\* Company Name: 683

\* Contact Name: 684

\* Address 1: 685

Address 2: 686

\* City: 687

\* State: 688

\* Zip Code: 689 690

\* Phone Number: 691

\* Fax Number: 692

\* Contact Email Address: 693

\* Select Transaction Details

\* Provide the expected property transfer date (mmm, dd, yy): Sep 26, 2000 695

696 ~ Notification of Assignment of Rights has previously been made to purchaser.

\* Provide the date of the sale agreement with the purchaser (mmm, dd, yy): Sep 26, 2000 697

**Sale Item**

Coordinator To Assign 698

Description of item(s): \* 699

\* \$0 .00 700

\* \$100 .00000 701

\* Remove 702

State: 703

Prod. NO.: 704

Tracking #: 705

Tracking #: 706

Tracking #: 707

Tracking #: 708

City: 709

Tracking #: 710

Tracking #: 711

Tracking #: 712

Sub Total: \$0.00 713

\* Sales tax amount: \$0 .00 714

Total sale amount: \$0.00 715

To update the total, click this button to calculate 716

cancel 718

Save for later 719

add another item 720

Review Transaction 721

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FIG. 21

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 Address http://205.188.187.194/html/divesting\_frames.asp

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**e-LKE.com** Like-Kind Exchanges

Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Create a New Sale Transaction

These instructions to complete the sale transaction  
 Granite Technologies, Inc. 7777777777  
 Last Revision

Date of Sale Agreement cannot be greater than the Property Transfer Date

If the purchaser is not listed, enter their information below.\* Indicates required.

Select a purchaser with whom you've transacted before:

\* Company Name: Brandow Hydrology

\* Contact Name: First: Mark Last: Brandow

\* Address 1: 450 Rapids Parkway

Address 2:

\* City: Golden \* state: CO \* Zip Code: 80401

\* Phone Number: (303) 215 - 3535

\* Fax Number: (303) 215 - 3636

\* Contact Email Address: mb@bhyd.com

\* Sale Transaction Details

\* Provide the expected property transfer date (mmm, dd, yy): Sep 25, 2000

Notification of Assignment of Rights has previously been made to purchaser

\* Provide the date of the sale agreement with the purchaser (mmm, dd, yy): Sep 19, 2000

Select item(s) for this transaction: Add tracking details

DC 00 242 Heavy general purpose trucks  
 more about this item

Description of item(s): GM 26 Yard Hauler

State: Colorado City: Denver Prod. No.: 050 Tracking 4 Tracking 5

Sub Total: \$95,000.00

\* Sales tax amount: \$4085.00

Total sale amount: \$99,085.00

To update the total, click this button to

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Fig. 22

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Address http://206.158.187.194/      Home | Logout | Search | Sitemap | Help

**e-LKE.com**

Home >> Sale Transaction Summary >> Confirmation of New Sale Transaction

Confirmation of New Sale Transaction

Time remaining to send wire today: 15:50  
Granite Technologies, Inc. 277-722752  
kass@acme.com

**Sale Transaction**

ACME Industrial → 641 → 642  
 Robert Johnson  
 1234 Memorial Dr. → 730  
 Suite 2  
 Houston, TX 77092, United States → 732  
 (P) 713-812-8888  
 (F) 713-812-8899 → 734  
 bobjohnson@acme.com → 735

New Sale Transaction Details → 643  
 The date submitted as the property transfer is: 9/21/2000 → 736  
 Notification of Assignment of Rights has previously been made to purchaser.

Sale Date → 737  
 The date of sale agreement with purchaser: 9/18/2000

Description/Title	Amount	Percent
DC: 00.40: Industrial steam and electric generation and/or distribution systems	\$125,000.00	100.00%
GE 4500A Diesel Generator.	→ 739	→ 740 → 741
Sub Total Amount:	\$125,000.00	→ 742 → 743
Sales Tax Amount:	\$0.00	→ 644
Total Sale Amount:	\$125,000.00	

submit transaction ( ) → 745  
 revise transaction ( ) → 744  
 save for later ( ) → 719  
 cancel (X) → 718

[Done] [Internet]

FIG. 23

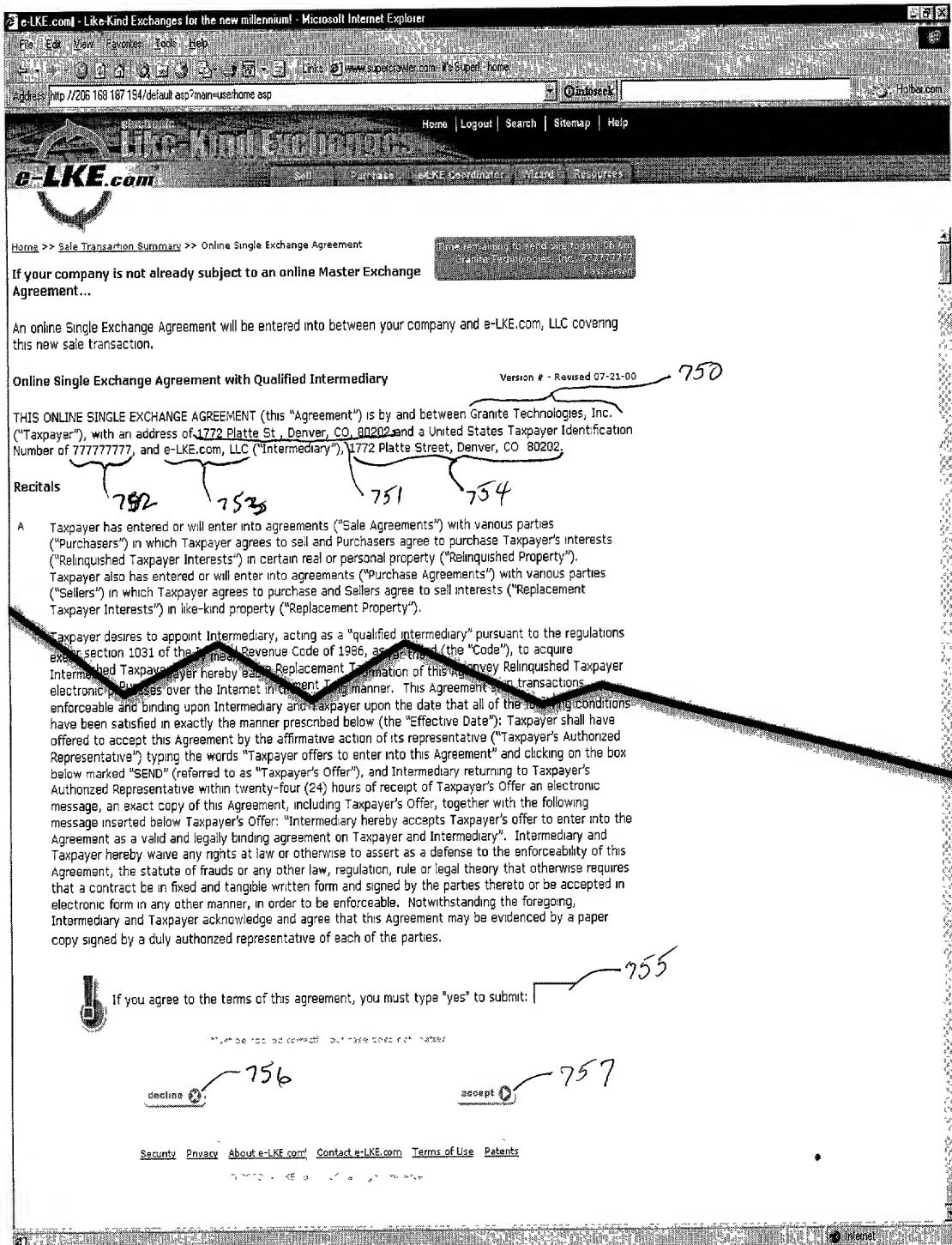


Fig. 24

e-LKE.com - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

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e-LKE.com Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Notice of Assignment Obligation

Time remaining to send wire today: 51:54m  
Granite Technologies, Inc., 77777777  
Klass 81300

**Notice of Assignment Obligation**

Your transaction was successfully submitted. Your Sale transaction number is: 1001. Prior to funds being available, you must confirm the property transfer date. This must be done on or after the actual property transfer date.

The tax regulations regarding deferred exchanges require that, on or before the date of transfer of your property, your purchaser be notified in writing of your assignment of your rights under the applicable sale agreement to e-LKE.com, LLC, as qualified intermediary for your exchange. The assignment of your rights to e-LKE.com, LLC for this limited purpose is contained in the exchange agreement between you and e-LKE.com, LLC covering this sale transaction.

On the wiring instructions that we send to your purchaser, we include the following notice:

You are hereby notified that Granite Technologies, Inc. has assigned to e-LKE.com, LLC, as its qualified intermediary, its rights, but not its obligations, under its sale agreement with you dated 9/18/2000, for purposes of effecting a deferred like-kind exchange under section 1031 of the Internal Revenue Code of 1986, as amended, and the applicable regulations.

However, you also should send your purchaser a similar notice, and receive confirmation of the purchaser's receipt of the notice, in the event that we are sending the wiring instructions after the date of transfer of the property being sold.

close 762

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Close Internet

760

761

762

FIG. 25

e-LKE.com - Like-Kind Exchanges for the new millennium! - Microsoft Internet Explorer

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**Like-Kind Exchanges**

**e-LKE.com**

Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Sale Transaction Summary >> Sale Transaction - Confirm Property Transfer Date

Time remaining to send wire today: 0h 0m  
Granite Technologies, Inc. 77777777  
kasala@comcast.net

**Sale Transaction - Confirm Property Transfer Date**

**Sale Transaction 1003**

Brandon Hydrology 641 642  
 Mark Brandon 730  
 450 Rapids Parkway 732  
 Golden, CO 80401 733  
 United States 734  
 (P)(303)215-3535 735  
 (F)(303)215-3636  
 mb@brhyd.com 735

**Property Transfer**  
 The date that you originally submitted as the property transfer date is: 9/25/2000 1043

**Sale Date**  
 The date of sale agreement with purchaser: 9/18/2000 737

Has the property transferred?  Yes, the property was transferred on: Sep 25, 2000 772  
 No, the expected transfer date is: 771

**Description / SID Code**

DC: 00.242: Heavy general purpose trucks \$95,000.00 740 100% 741  
 GM 26 Yard-Hauler. 739

State: Colorado 705 City: Denver 709 Prod. NO.: 050 706 Tracking 4: 710 Tracking 5: 707

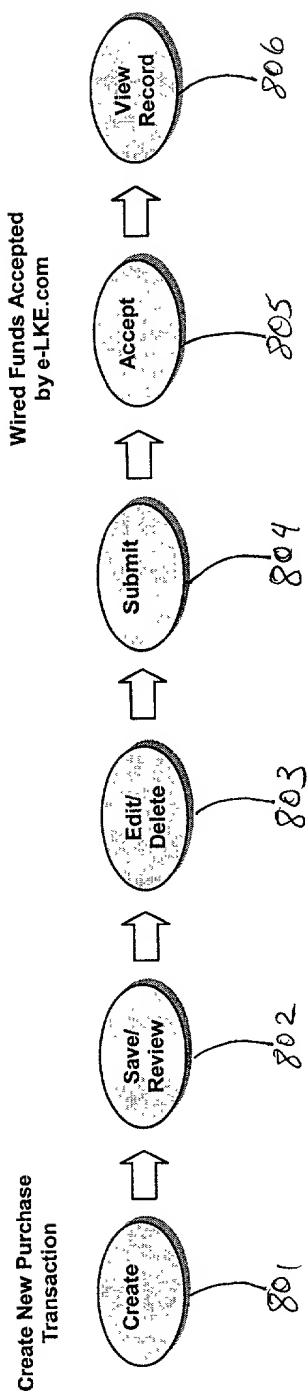
Sales Tax Amount: \$4,085.00 706 Total Sale Amount: \$99,085.00 710

cancel 718 update transaction 743 644 773

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FIG. 26

Fig. 27



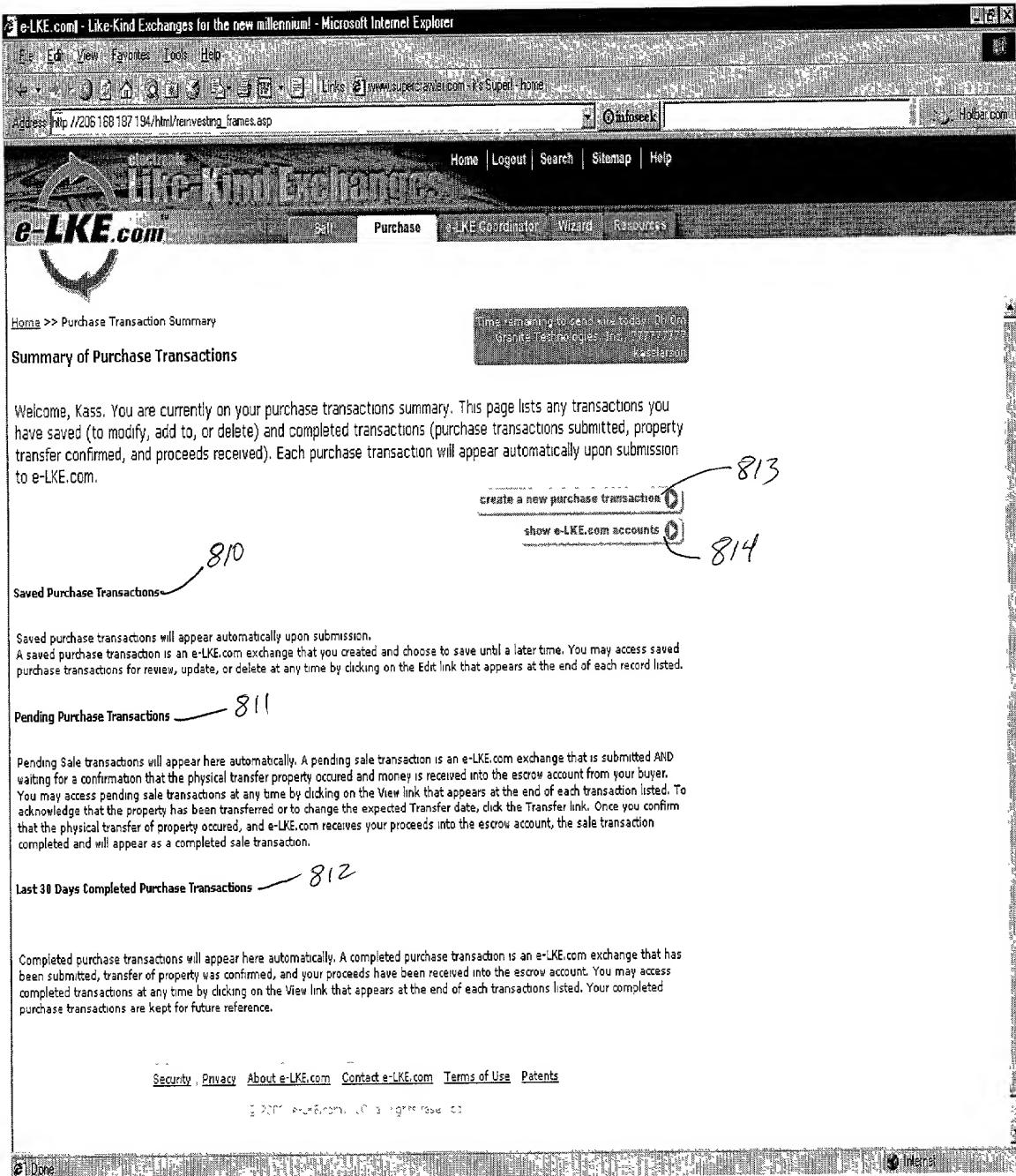


FIG. 28

electronic  
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[Home >> Purchase Transaction Summary](#)

**Summary of Purchase Transactions**

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

create a new purchase transaction [813](#)  
 show e-LKE.com accounts [814](#)

Saved Purchase Transactions [810](#)  
 Sort by [811](#) update [816](#)

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent
kasslarson	Anderson Equipment	Hans Sorenson		9/2/2000	\$11,780.00	no

Pending Purchase Transactions [811](#)  
 Sort by [817](#) update [818](#) View [822](#)

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent
kasslarson	1024	Anderson Equipment	Hans Sorenson	9/27/2000	\$112,780.00	no

Last 30 Days Completed Purchase Transactions [812](#)  
 Sort by [823](#) update [828](#) view all [830](#)

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase	Wire Sent
kasslarson	1013	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	yes

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Fig. 29

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Address http://205.168.187.194/html/renesting\_frames.asp Links [2] www.supercares.com - It's Super - home

OmniSite Hobo.com

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Like-Kind Exchanges**

**e-LKE.com**

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Sell Purchase e-LKE Coordinator Wizard Resources

Home >> Purchase Transaction Summary

Summary of Purchase Transactions

Time remaining to send via today: 0h 0m

Granite Technologies, Inc. / 7777777777  
Kasslarson

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

create a new purchase transaction 813

hide e-LKE.com accounts 849

Account Balances for Purchase Transactions

Account	Amount held in escrow	Expected Transfer Date	Balance available for withdrawal
DC: 00:40: Industrial steam and electric generation and/or distribution systems	\$0.00	9/18/2000	\$0.00
DC: 00:40: Industrial steam and electric generation and/or distribution systems	\$0.00	9/18/2000	\$0.00
Total amount available:	\$248,000.00		\$248,000.00

854 850 853 855 856 857 863-1 858 864-1 851

Additional Proceeds

Additional Proceeds	Date	Amount
09132000-\$1-D00.40	9/18/2000	\$124,000.00
09162000-\$2-D00.40	9/18/2000	\$124,000.00

870 866 862 867 859-1 860-1 868-1

Pending Purchase Transactions 810

Saved Purchase Transactions 811

Saved purchase transactions will appear automatically upon submission. A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved purchase transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed.

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

Last 30 Days Completed Purchase Transactions 812

Completed purchase transactions will appear here automatically. A completed purchase transaction is an e-LKE.com exchange that has been submitted, transfer of property was confirmed, and your proceeds have been received into the escrow account. You may access completed transactions at any time by clicking on the View link that appears at the end of each transaction listed. Your completed purchase transactions are kept for future reference.

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Fig. 30

Address: http://208.168.187.194/HTML/tenvesting\_frames.asp [Links] [www.superwriter.com - It's Super! Home]  
 Home | Logout | Search | Sitemap | Help  
 e-LKE.com | Edit | Purchase | e-LKE Coordinator Wizard | Resources  
 Home >> Purchase Transaction Summary  
**Summary of Purchase Transactions**  
 Time remaining to send bid today: 0h 0m  
 Granite Technologies, Inc., 27777777777  
 kasslarson

Welcome, Kass. You are currently on your purchase transactions summary. This page lists any transactions you have saved (to modify, add to, or delete) and completed transactions (purchase transactions submitted, property transfer confirmed, and proceeds received). Each purchase transaction will appear automatically upon submission to e-LKE.com.

**Account Balances for Purchase Transactions**

Description/SIC Code	Account used = deposit green = deposit yellow = withdrawal red = withdrawal blue = balance black = available grey = held in escrow	Result	Date	Balance	Balance Available
Additional Proceeds	Additional Proceeds	\$11,000.00		\$11,000.00	
Real Estate	08162000-M-L1	8/31/2000	\$150,000.00	\$150,000.00	
Real Estate	09012000-M-L1	9/15/2000	\$0.00	\$0.00	
SIC: 3523: Farm Machinery and Equipment	09012000-M-3523	9/15/2000	\$75,000.00	\$75,000.00	
Real Estate	09152000-M-L1	9/30/2000	\$0.00	\$0.00	
SIC: 3523: Farm Machinery and Equipment	09162000-M-3523	9/30/2000	\$0.00	\$0.00	
DC: 00:40: Industrial steam and electric generation and/or distribution systems	09182000-S1-D00.43	9/18/2000	\$10,772.00	\$10,772.00	
DC: 00:40: Industrial steam and electric generation and/or distribution systems	09182000-S2-D00.40	9/18/2000	\$124,000.00	\$124,000.00	
			Total amount available: \$370,772.00	\$370,772.00	

**Saved Purchase Transactions**

Saved purchase transactions will appear automatically upon submission. A saved purchase transaction is an e-LKE.com exchange that you created and choose to save until a later time. You may access saved purchase transactions for review, update, or delete at any time by clicking on the Edit link that appears at the end of each record listed.

**Pending Purchase Transactions**

Pending Sale transactions will appear here automatically. A pending sale transaction is an e-LKE.com exchange that is submitted AND waiting for a confirmation that the physical transfer property occurred and money is received into the escrow account from your buyer. You may access pending sale transactions at any time by clicking on the View link that appears at the end of each transaction listed. To acknowledge that the property has been transferred or to change the expected Transfer date, click the Transfer link. Once you confirm that the physical transfer of property occurred, and e-LKE.com receives your proceeds into the escrow account, the sale transaction completed and will appear as a completed sale transaction.

**Last 30 Days Completed Purchase Transactions**

Sort by Purchase #

User	Purchase #	Seller	Contact	Transfer Date	Total Purchase Transaction	Wire Sent
kasslarson	1013	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	yes

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FIG. 31

**e-LKE.com** electronic **LKE-KindExchanges**

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Sell Purchase e-LKE Coordinator Wizard Resources

Time remaining to send file today: 0h 02m  
Grant Technology, Inc. 7277777777  
Kissarow

\* Indicates required.

**Create a New Purchase Transaction**

Select a seller with whom you've transacted before:  Select Seller Load  903

If the seller is not listed, enter their information below.

\* Company Name: 904

\* Contact Name: First: 905 Last: 906

\* Address 1: 907

Address 2: 908

\* City: 909 \* State: 910 \* Zip Code: 911 912

\* Phone Number: 913 914

\* Fax Number: 915

\* Contact Email Address: 916

**New Purchase Transaction Details**

\* Property Transfer Date: Sep 26, 2000 917 918

\* ABA Routing Number: 919

\* Bank Account Number: 920 921

**Account Information**

\* Depreciation/SIC Code: SIC 3523 Farm Machinery and Equipment 922

\* more about this code 923

\* Use Funds From: SIC 3523 Farm Machinery and Equipment 924 925

\* more about this code 926 927

\* Invoice Amount: \$0.00 928

\* Ownership Percentage: 100.00000 % 929 930

\* Invoice Number: 931

\* Item Description: 932

State: 933

Prod. NO.: 934

Tracking 5: 935

Tracking 7: 936

Sub Total: \$0.00 937

City: 938

Tracking 4: 939

Tracking 6: 940

Sales Tax Amount: \$0.00 941

Total Purchase: \$0.00 942

Funds you are responsible for: \$0.00 943 944

Total wire from e-LKE to Seller's Account: \$0.00 945

Add another item? 946

Comments and Notes:

cancel 947 948  save for later 949 950  review transaction 951 952

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FIG. 32

948

**e-LKE.com - Like-Kind Exchanges for the new millennium - Microsoft Internet Explorer**

File Edit View Favorites Tools Help

Address http://208.168.187.194/html/leinvestng\_frames.asp

Home Logout Search Sitemap Help

**electrunk  
e-LKE.com**

Sell Purchase e-LKE Coordinator Where Resources

**Create a New Purchase Transaction**

Time remaining to send wire today: 2h 13m  
Granite Technologies, Inc. 7777777777  
Laserson

The state for the company was left blank.  
 You must enter a numeric Zip Code (5 digits)  
 The seller's bank routing number must be 9 digits and must include leading zeros  
 The seller's bank account number was left blank.  
 Your Description Field for item 1 was left blank.

If the seller is not listed, enter their information below. \* Indicates required.

**Seller Information**

Select a seller with whom you've transacted before:

\* Company Name: ABC Commercial

\* Contact Name: First: Suzanne Last: Cipelli

\* Address 1: 1556 Peoria

\* Address 2:

\* City: Denver \* State:  \* Zip Code:

\* Phone Number: (303) 555-2598

\* Fax Number: (303) 555-2598

\* Contact Email Address: scipelli@abc.com

**New Purchase Transaction Details**

Property Transfer Date: Oct 20, 2000

• 09182000-S1-D00.40	\$10,772.00	\$0.00
• 09182000-S2-D00.40	\$4,228.00	\$119,772.00

Invoice Amount: \$15000.00

Ownership Percentage: 100.0000 %

Invoice Number: 1056

Item Description:

State:  City:  Prod. NO:  Tracking 4:  Tracking 5:

Sub Total: \$15,000.00

Sales Tax Amount: \$0.00

Total Purchase: \$15,000.00

Funds you are responsible for: \$0.00

Total wire from e-LKE to Seller's Account: \$15,000.00

Comments and Notes

FIG. 33

**electronic  
e-LKE.com™**

**LKE Knowledge Exchange**

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Sell Purchase e-LKE Coordinator Wizard Resources

[Home](#) >> [Purchase Transaction Summary](#) >> [Review Purchase Transaction](#)

**Review Purchase Transaction**

**Seller:** Anderson Equipment

**Contact Information:**

Hans Sorenson  
2121 Monroe  
Spokane, WA 99204  
(P)(509) 449-2346  
(F)(509) 448-2356  
[hanssorenson@aequip.com](mailto:hanssorenson@aequip.com)

**New Purchase Transaction Details**

Property Transfer Date : 9/27/2000

ABA Routing Number : 011307019, Medford Bank

Bank Account Number : 21212121

Account Information	Funds Applied	Funds Remaining	
DC: 00.40: Industrial steam and electric generation and/or distribution systems			
• 09182000-S1-D00.40	\$10,772.00	957	
• 09182000-S2-D00.40	\$101,228.00	958	
<b>Invoice Amount:</b>	<b>\$112,000.00</b>	959	
<b>Ownership Percentage:</b>	<b>100.00%</b>		
Invoice Number:	15054		
Item Description:	AS Natural Gas Turbine Generator		
State:	Colorado	City:	Durango
Prod. No.:	5520	Tracking 4:	
Tracking 5:		Tracking 6:	
Tracking 7:		Tracking 8:	
<b>Subtotal:</b>	<b>\$112,000.00</b>	954	955
Additional Proceeds	\$780.00		
Sales Tax Amount:	\$780.00		
Total Purchase Amount:	<b>\$112,780.00</b>		
Funds you are responsible for:	\$0.00		
Total wire from e-LKE to Seller's Account:	<b>\$112,780.00</b>		

**Comments and Notes:**

**revise transaction** 950      **cancel** 951      **save for later** 952      **submit transaction** 953

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FIG. 34



[Home](#) >> [e-LKE Coordinator Activities](#)

### Granite Technologies, Inc. e-LKE Coordinator Activities

Time remaining to send hire today: 5h 46m  
Granite Technologies, Inc., 77777777  
KassLarson

#### Account Information

Granite Technologies, Inc. — 614  
77777777 — 615

1000  
[Edit](#)

#### Contact Information

Kass Larson — 640  
1772 Platte St — 1001  
Denver, CO 80202, United States — 1002  
(P) 303-433-8959 — 1003  
(F) 303-433-9148 — 1004  
kassi@granite1.com — 1005

1014  
[Edit](#)

1065  
[Edit](#)

#### Tracking Details

1: State — 1006  
2: City — 1007  
3: Prod. No. — 1008  
4: Tracking 4 — 1009  
5: Tracking 5 — 1010  
6: Tracking 6 — 1011  
7: Tracking 7 — 1012  
8: Tracking 8 — 1013

1015  
[Edit](#)

#### Reports

All Accounts — 1016  
Active Accounts — 1017  
Pending Sales Transactions — 1018  
Completed Sales Transactions — 1019  
Completed Purchase Transactions — 1020

1021  
[Edit](#)

#### User Administration

User Name	User Password	Name	Email	Sell	Purchase	SEA	Coordinator		
kasslarson	granitetech	Kass Larson	kassi@granite1.com	Yes	Yes	Yes	Yes	<a href="#">Delete</a>	<a href="#">Edit</a>
scottmiller	confiferco	Scott Miller	scottm@granite1.com	Yes	No	No	No	<a href="#">Delete</a>	<a href="#">Edit</a>

1030  
[Create a new user](#)

1031  
[Edit](#)

1032  
[Edit](#)

1033  
[Edit](#)

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Fig. 35

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Back to http://205.169.187.194/admin/default.asp

www.supercenter.com's Subdomain

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**e-LKE.com**

Sell Purchase e-LKE Coordinator Wizard Resources

Home >> e-LKE Coordinator Activities >> Add User

Add User

Time remaining to send file today: 7h 57m  
Granite Technologies, Inc., 77777777  
kasalson

\* Indicates required.

User Information

Type in the name of the user to receive access:

\* First Name: 1026-1

\* Last Name: 1026-2

\* Email: 1027

Type in the account details for this user:

\* Username: 1040

\* Password: 1025

e-LKE rights:  Sell  Purchase  SEA

Coordinator: 1031

update 1035

cancel 1036

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Done

Fig. 36 a

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**e-LKE.com**

Sell Purchase e-LKE Coordinator Wizard Resources

e-LKE Admin Home >> Edit Taxpayer

Time remaining to send via today: 0h 7m  
Granite Technologies, Inc., 7777777777  
kasslarsen

**Edit Taxpayer**

\* Indicates required.

**Account Information**

\* Legal Name:  614

\* Taxpayer Id:  615

**Contact Information**

\* First Name:  640

\* Last Name:  1001

\* Address 1:  1002

Address 2:

\* City:  1003

\* State:  1004

\* Zipcode:  1005

\* Phone Number:  1006

\* Fax Number:  1007

\* Email Address:  1008

**Tracking Fields**

1:	State	<input checked="" type="checkbox"/> Required	1007	1040
2:	City	<input type="checkbox"/> Required	1008	1041
3:	Prod NO	<input checked="" type="checkbox"/> Required	1009	1042
4:	Tracking 4	<input checked="" type="checkbox"/> Required	1010	1043
5:	Tracking 5	<input checked="" type="checkbox"/> Required	1011	1044
6:	Tracking 6	<input checked="" type="checkbox"/> Required	1012	1045
7:	Tracking 7	<input type="checkbox"/> Required	1013	1046
8:	Tracking 8	<input type="checkbox"/> Required	1014	1047

update 1035

cancel 1036

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FIG. 36 b

Electronic  
**LKE-Kind Exchanges**

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**e-LKE.com**

Sell Purchase e-LKE Coordinator Wizard Resources

Home >> e-LKE Coordinator Activities >> All Accounts

Time remaining to send file today: 0h 10m  
Granite Technologies, Inc. 7777777777  
kasterton

All Accounts

853 → 1050 → Granite Technologies, Inc. (7777777777) → 1051 → 1052 → 1053 → 1054 → 1055 → 1056 → 1057 → 1058 → 1059 → close (X)

Account ID	Open Date	Identification	Identification	Date	Actual Balance	Expected Balance	Allocated Balance	Credit/Debit	Sale	Purchase
	Class Date	Model	Date	Created	\$11,000.00	\$0.00	\$0.00			
• Additional Proceeds	-	-	-	-	\$11,000.00	\$0.00	\$0.00			
• 09182000-S1-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$10,772.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>
• 09182000-S2-D00.40	9/18/2000 9/18/2000	No	-	9/18/2000	\$124,000.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>
• 09162000-M-L1	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>
• 09162000-M-s3523	9/16/2000 9/30/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>
• 09012000-M-L1	9/1/2000 9/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>
• 09012000-M-s3523	9/1/2000 9/15/2000	No	-	9/25/2000	\$75,000.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>
• 08162000-M-L1	8/16/2000 8/31/2000	No	-	9/25/2000	\$150,000.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>
• 08012000-M-L1	8/1/2000 8/15/2000	No	-	9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>

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Internet

FIG. 37


**electronic  
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Home >> [e-LKE Coordinator Activities](#) >> Active Accounts

Time remaining to send wire today: 5h 42m  
 Granite Technologies, Inc., 77777777  
 kasslarson

### Active Accounts

Account ID	Open Date	Identification Made?	Identification Date	Date Created	Actual Balance	Reported Balance	Allocated Balance	Credit/Debit	Sale	Purchase	Identify
• Additional Proceeds					\$11,000.00	\$0.00	\$780.00				
• 09182000-S1-D00.40	9/18/2000	No		9/18/2000	\$10,772.00	\$0.00	\$10,772.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>	<u>Identify</u>
• 09182000-S2-D00.40	9/18/2000	No		9/18/2000	\$124,000.00	\$0.00	\$101,228.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>	<u>Identify</u>
• 09162000-M-L1	9/16/2000	No		9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>	<u>Identify</u>
• 09162000-M-s3523	9/16/2000	No		9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>	<u>Identify</u>
• 09012000-M-L1	9/1/2000	No		9/25/2000	\$0.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>	<u>Identify</u>
• 09012000-M-s3523	9/1/2000	No		9/25/2000	\$75,000.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>	<u>Identify</u>
• 08162000-M-L1	8/16/2000	No		9/25/2000	\$150,000.00	\$0.00	\$0.00	<u>Credit/Debit</u>	<u>Sale</u>	<u>Purchase</u>	<u>Identify</u>

close 

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Fig. 38


**electronic  
Like-Kind Exchanges**  
**e-LKE.com**

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[Home](#) >> [e-LKE Coordinator Activities](#) >> [Active Accounts](#) >> [Account Identification](#)

**Account Identification**

Time remaining to send wire today: 5h 35m  
 Granite Technologies, Inc., 777777777  
 kasslarson

\* Indicates required.

Identification Information	
Account ID:	09182000-S2-D00.40
Open Date:	9/18/2000
Identification Date:	9/27/2000
A5 Turbine, Washitaw Manufacturer, Prod # 55421 \$120,000.00 Date of Transfer - 12/15/00	
* Identification Text: <div style="border: 1px solid black; padding: 5px; height: 40px; margin-top: 10px;">           A5 Turbine, Washitaw Manufacturer, Prod # 55421            \$120,000.00            Date of Transfer - 12/15/00         </div>	
<input style="margin-right: 20px;" type="button" value="update"/> <input type="button" value="cancel"/>	

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Fig. 39


**e-LKE.com™** electronic **Trade Kind Exchanges**

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Home >> [e-LKE Coordinator Activities](#) >> [Open Accounts](#) >> Account Debits/Credits

Time remaining to send wire today: 0h 0m  
 Granite Technologies, Inc., 7777777777  
 Kasslarson

**Account Debits/Credits**

Granite Technologies, Inc. (777777777)  
 614 615  
 1070  
 Account Actual (09182000-S2-D00.40)  
 1073  
 1076 1077 1078  
 1079  
 1080 1083 1081

Transaction ID	Effective Date	Entered Date	Description	Source	Amount
* 4	9/18/2000	9/18/2000	Move From Expected Sale 1001 <u>Sale 1001</u> Item1		\$125,000.00
* 5	9/18/2000	9/18/2000	Move From Expected Sale 1001 <u>Sale 1001</u> Item1		-\$1,000.00
					Total: \$124,000.00

1074  
 Account Allocated (09182000-S2-D00.40)  
 1082

Transaction ID	Entered Date	Description	Source	Amount
No Debits/Credits Found				

1075  
 Account Expected (09182000-S2-D00.40)

Transaction ID	Entered Date	Description	Source	Amount
* 5	9/18/2000	Credit from Sale 1001 Item 1 <u>Sale 1001</u>		\$125,000.00
* 6	9/18/2000	Debit for Fees From Sale 1001 Item 1 <u>Sale 1001 (Fee)</u>		-\$1,000.00
* 9	9/18/2000	Move To Actual Sale 1001 Item1 <u>Sale 1001</u>		-\$125,000.00
* 10	9/18/2000	Move To Actual Sale 1001 Item1 <u>Sale 1001</u>		\$1,000.00
				Total: \$0.00

close 1059

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Fig. 40


**e-LKE.com** electronic  
**LKE Kind Exchanges**

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[Sell](#) | [Purchase](#) | [e-LKE Coordinator](#) | [Wizard](#) | [Resources](#)

Home >> e-LKE Coordinator Activities >> Open Accounts >> Account Debits/Credits >> Sale Transaction

Time remaining to send wire today: 0h 0m  
 Granite Technologies, Inc., 7777777777  
 kasslarson

**Sale Transaction**

Account ID	Name	Amount
09182000-S1-D00.40	Granite Technologies, Inc.	\$10,772.00
09182000-S2-D00.40	Granite Technologies, Inc.	\$124,000.00
		Total: \$134,772.00

853  
 850  
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[close](#)

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Fig. 41


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Home >> e-LKE Coordinator Activities >> Approve Pending Sale Transactions

Time remaining to send wire today: 5h 29m  
 Granite Technologies, Inc., 7777777777  
 kasslarson

### Approve Pending Sale Transactions

Sort by:         
 614 615  
 2001 2002 2003  
 1021 6461 70777  
 643 644 649  
 2004  
 close 1059

User	Sale #	Purchaser	Property Transferred	Transfer Date	Total Sale Transaction	Wire Received	
* kasslarson	1003	Brandow Hydrology	No	9/25/2000	\$99,085.00	Yes	<a href="#">Approve</a>
* kasslarson	1045	Brandow Hydrology	No	9/26/2000	\$2,025.00	No	<a href="#">Approve</a>

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Fig. 42

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Sell Purchase e-LIKE Coordinator Wizard Resources

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**Approve Sale Transaction**

**Sale Transaction 1003**

\* Indicates required.

**Purchaser Information**

Select a purchaser with whom you've transacted before:

If the purchaser is not listed, enter their information below.

\* Company Name:

\* Contact Name: First:  Last:

\* Address 1:

Address 2:

\* City:  \* State:  \* Zip Code:

\* Phone Number:

\* Fax Number:

\* Contact Email Address:

**Sale Transaction Details**

\* Provide the expected property transfer date (mmm, dd, yy):

Notification of Assignment of Rights has previously been made to purchaser

\* Provide the date of the sale agreement with the purchaser (mmm, dd, yy):

**Sale Items**

	* Sale amount US	* Percentage	
DC 00 242 Heavy general purpose trucks <small>more about this code</small>	* \$ <input type="text" value="95000"/> . <input type="text" value="00"/>	* <input type="text" value="100"/> . <input type="text" value="00000"/> %	<input type="button" value="remove"/>
Description of item(s): * GM 26 Yard Hauler			
State: <input type="text" value="Colorado"/>	City: <input type="text" value="Denver"/>		
Prod. NO.: <input type="text" value="050"/>	Tracking 4: <input type="text"/>		
Tracking 5: <input type="text"/>	Tracking 6: <input type="text"/>		
Tracking 7: <input type="text"/>	Tracking 8: <input type="text"/>		

Sub Total: \$

\* Sales tax amount: \$  .

Total sale amount: \$

To update the total, click this button to

[add another item](#)

*2005*

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Fig. 43


**electronic  
Like Kind Exchanges**  
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Time remaining to send wire today: 0h 0m  
 Granite Technologies, Inc., 7777777777  
 kasslarson

**Completed Sales Transactions**

Sale #	Purchaser	Contact	Transfer Date	Total	Wire Received?
1001	ACME Industrial	Robert Smith	9/18/2000	\$125,000.00	Yes
1032	ACME Industrial	Robert Smith	8/21/2000	\$165,000.00	Yes
1033	Brandow Hydrology	Mark Brandow	9/10/2000	\$80,000.00	Yes

1059

close 

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Fig. 44

electronic  
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Time remaining to send wire today: 0h 0m

Granite Technologies, Inc., 7777777777  
kasslarson

### Completed Purchase Transactions

Purchase #	Seller	Contact	Transfer Date	Total	Wire foreclosed?
1013	Anderson Equipment	Hans Sorenson	9/18/2000	\$113,228.00	Yes

614 615  
Granite Technologies, Inc. (77777777)  
823 818 819 820 821  
2006-09-18 10:59  
close [ ]

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Fig. 45

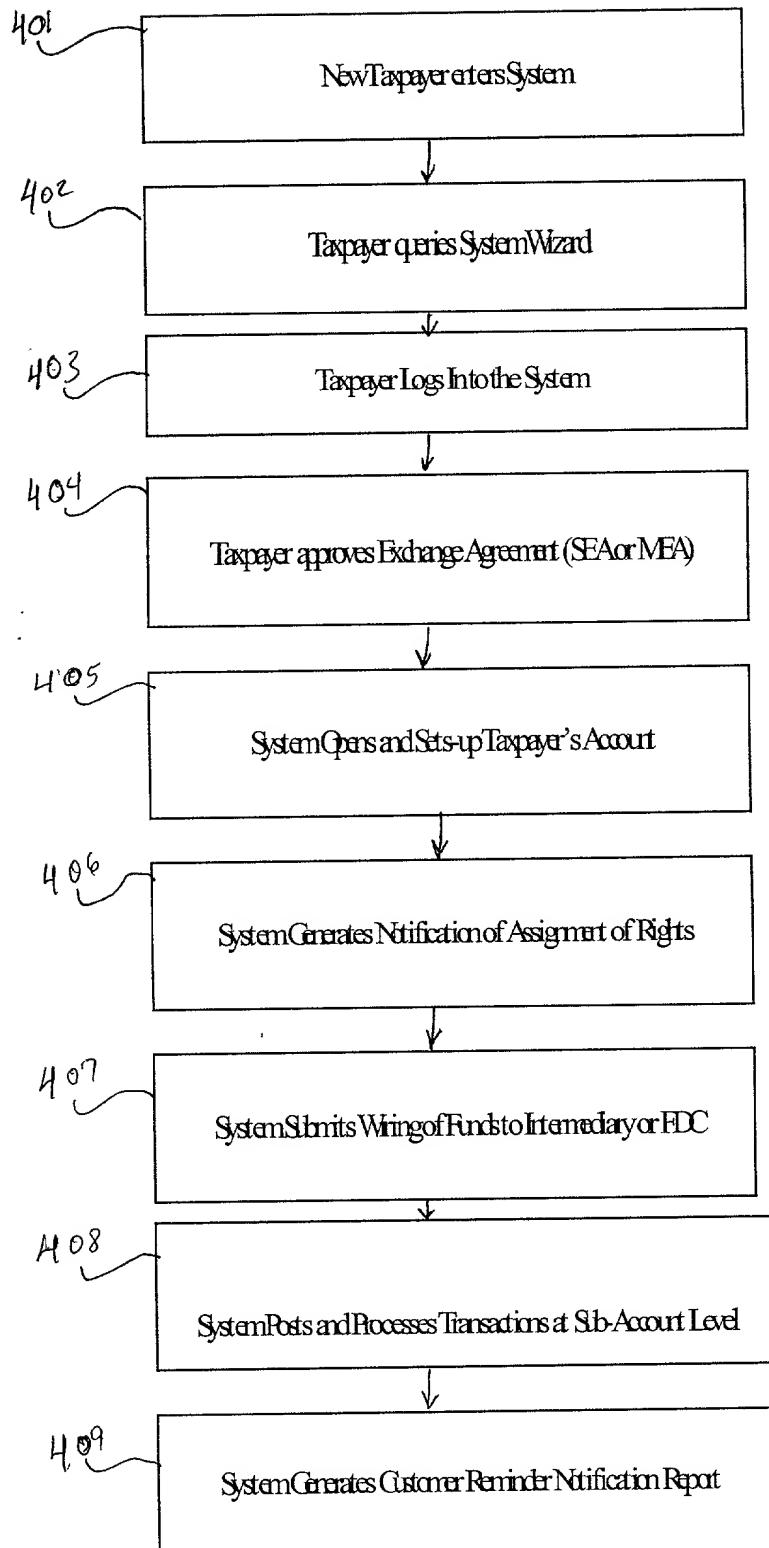


Fig. 46

420

1.) Ask the Taxpayer whether the expected proceeds from the proposed divestment are likely to be more or less than the basis amount left for future depreciation?

- a.) If the Taxpayer's answer is "less" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
- b.) If the Taxpayer's answer is "more" – continue with the Wizard process

421

2.) Is the item to be sold "business or investment property" within the U.S.?

- a.) If the Taxpayer's answer is "no" – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
- b.) If the Taxpayer's answer is "yes" – continue with the Wizard process



Fig. 47a

(A)

422

3.) Is the item to be divested “inventory” in your hands or other excluded property, such as “stocks, bonds, notes, securities, partnership interests, intellectual property (for example, patent, trademark, copyright), or legal claims”?

- a.) If the Taxpayer’s answer is “yes” – explain to the Taxpayer that the Taxpayer should exit the divestment Wizard process (or in one embodiment, exit the divestment Wizard process with an explanation to the Taxpayer)
- b.) If the Taxpayer’s answer is “no” – continue with the Wizard process



423

4.) Is the item to be sold “real estate”?

- a.) If the Taxpayer’s answer is “yes,” explain to the Taxpayer that the Taxpayer must acquire some type of real estate within the U.S. with the proceeds.
- b.) If the Taxpayer’s answer is “no” – continue with the Wizard process

B

FIG. 47b

(B)

424

5.) Notify the Taxpayer that the item to be divestment appears to be depreciable equipment.

- a.) Ask the Taxpayer to identify the divestment asset by selecting an SIC class or a Depreciable asset class from a list of SIC classes and Depreciable asset classes
- b.) Notify the Taxpayer that the divestment and subsequent reinvestment would qualify for tax deferred treatment safe harbors as a Like Kind exchange if the Taxpayer reinvests the proceeds from the proposed divestment in certain classes of items for use in the U.S., and present to the Taxpayer a list of categories of items that correspond to a safe harbor reinvestment for the selected class of items being divested.



425

6.) Ask the Taxpayer to select a type of agreement that best describes the proposed Like Kind Exchange transaction(s) from the two choices of either: a Single Exchange Agreement (SEA) or a Master Exchange Agreement (MEA).

426

Exit  
Wizard

Fig. 49c

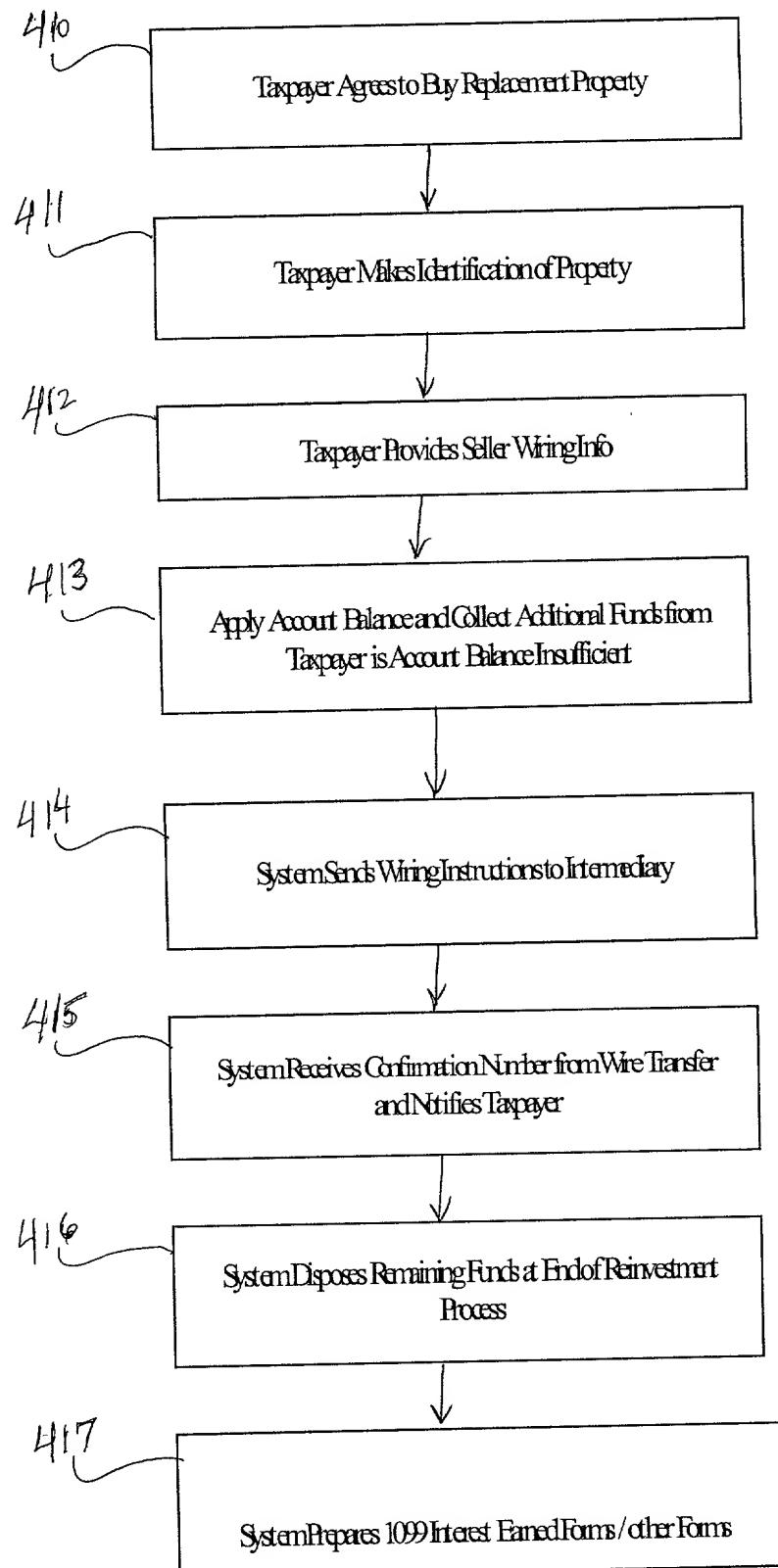


Fig. 48